ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA No. 446 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For order on office objection No. 17.
2. For hearing of main case.

17.11.2026.

Sardar Faisal Zafar, advocate for the applicant.
Ms. Masooda Siraj, advocate for the respondent.

Following question is pressed for determination:-

> "Whether under the facts and circumstances of the case the valuation ruling # 380 dated 01.10.2011 was barred by time in accordance with rule 107 read with section 25 sub section 7(b), being applied on goods imported vide GD # KCSI-HC-142658-17-04-2013, and goods imported vide GD # KAPW-HC-101029-07-02-2014?"

Leaned counsel for the respondent points out that the said question is squarely covered by the Honourable Supreme in a recent judgment dated 24.09.2026 in the case of *Forte Marketing Services, Lahore* (Civil Petitions Nos. 86-K to 115-K of 2023). Reference is made on paragraph-24 thereof, which reads as follows:-

> 24. "In view of the foregoing, the approach adopted by the learned High Court in treating the expiry of ninety days as determinative of the continued applicability of the Valuation Ruling cannot be sustained. The Tribunal, and consequently the learned High Court further fell in error in directing that the goods be assessed under Section 25(1) merely on the premise that the period of ninety days from the issuance of Valuation Ruling No.874 of 2016 had elapsed. Such an approach conflates the temporal requirement applicable to valuation material used in determining customs value with statutory duration of a Valuation Ruling once issued. The existence of an operative Valuation Ruling precludes resort to the transaction value under Section 25(1) merely by reason of the passage of ninety days, subject always to the proviso to Section 25A(2) and to the power of the competent authority to revise or rescind the ruling in accordance with law."

Learned counsel states that in mutatis mutandis application of the binding authority, the question be answered against the applicant and in favour of the respondent department. Order accordingly.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969.

Judge

Judge

Ayaz P.S.