ORDER SHEET

THE HIGH COURT OF SINDH KARACHI

SCRA No. 275 of 2022
SCRA No. 276 of 2022
SCRA No. 277 of 2022
SCRA No. 278 of 2022
SCRA No. 279 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection.
2. For hearing of main case.
3. For hearing of CMA No. 1595 of 2022.

19-11-2026

Mr. Manzar Hussain, advocate for the applicant.
Messrs. Sardar Zafar Hussain and Tariq Aziz, advocates for the respondent.

It is admitted that at the time the consignment was received, the Valuation Ruling that prospective in effect, was in fact applied. Learned counsel for the respondent points out that pursuant to proceedings, the consignment was provisionally released subject to security and the final outcome of the proceedings. Since the proceedings concluded in favour of the department, the assessment was finalized, security was encashed and the matter was put to rest. Learned counsel further states that the applicant seeks retrospective effect of a subsequent Valuation Ruling which is inconsistent with the law. Learned counsel for the applicant remains unable to displace the rationale relied upon by the learned Tribunal, the conclusion rested thereupon, and the submissions of the learned counsel for the respondent. Since no question of law arising hereafter has been articulated, these reference applications are dismissed.

A copy of this decision may be sent under seal of this Court and the signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969. Office is instructed to place a copy hereof to the connected files.

Judge

Judge

SADAM