

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 1067 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objections No.3, 14 & 30.
2. For orders on CMA No.2187/2023.
3. For hearing of main case.
4. For orders on CMA No.2188/2023.

07.04.2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

1. Deferred.

2. Exemption granted subject to all just exceptions.

3&4. Matter is pending since 2023 without any progress. Diary demonstrates that the applicant has made no effort in the past three years to have the matter listed or heard. The conclusion is encapsulated in paragraph 12 of the impugned judgment which reads as follows:

“12. Arguments heard record perused in detail. I have also deeply gone through the factual and legal aspects of case. From the aforementioned discussions and arguments as extended before me, I came to conclusion that the department has assessed the goods at US \$ 0.40/kg as per relevant period. The authorities of Post Clearance Audit have failed to produce any documentary clearance data evidences which can establish the clearance effected at US \$ 1.40/kg. On the other hand, the appellant has produced data which established that similar / identical items have been assessed and cleared at US \$ 0.40 / per kg at the times prevailing value. The advocate for appellant has produced identical Order-in-Original No.1579057 dated 14.09.2020 passed by the Collector of Customs (Adjudication), Custom House, Karachi of same importer wherein same goods were cleared at US \$ 0.40/per kg and subsequently show cause notice was vacated and goods were finally assessed at US \$ 0.40/kg as per transactional value in terms of Section 25(i) of the Customs Act, 1969. The circumstances of the case confirm that the impugned order is unlawful and without any legal authority and substance because it has been passed on assumption / presumption without any vital / concrete evidences. Hence, I hereby set-aside the impugned order and allow the appeal of appellant.”

Prima facie, the conclusion is rested on findings, evidence and the same have not been distinguished or displaced by the learned counsel. Since no appreciation of evidence is merited and no question of law arising there from is articulated before this court, therefore, this reference application is dismissed in limine.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge

Khuhro/PS