

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 771 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on office objection
2. For hearing of main case
3. For hearing of CMA No.3433/2024

07.04.2026

Mr. Faheem Raza Khuhro, advocate for the applicant

Following questions of law had been proposed for determination.

1. Whether the learned Customs Appellate Tribunal has not erred in the law, by not appreciating the fact that as per vires of Section 25-A of the Customs Act, 1969 where the value mentioned in the invoice retrieved from documents, i.e. certificate of origin submitted by the importer is higher than the Valuation Ruling (value determined under sub section (1)), such higher value shall be treated as the customs value?
2. Whether the Customs Appellate Tribunal has not erred in the law by ignoring the fact that the QR Code of Certificate of Original (Dubai Chamber of Commerce) retrieved from the consignment had a searchable "Bar Code" which reflected a higher invoice worth US\$ 85960/-, hence, it is the incriminating and incontrovertible evidence proving thereto, its genuineness?
3. Whether the learned Customs Appellate Tribunal has not erred in the law by ignoring the legal proposition that the impugned invoice uploaded by the importer had become defective and has been proved compromised as the retrieved invoice found in accordance with declared quantity, description and all other specification of the consignment showing higher value?

Learned counsel states that respondent had been avoiding adjudication, therefore, orders for substituted service had been obtained. Learned counsel states that service has been effected through publication and the relevant excerpt of the newspaper has already been filed.

Learned counsel states that the impugned judgment is prima facie erroneous and it has disregarded the settled law while rendering its conclusion. He places reliance on recent judgment reported as PTD 2025 695. Learned counsel states that the impugned judgment also merely reproduced the record and arguments and renders an undeliberated conclusion. Per learned counsel such a perfunctory attitude of the last fact-finding forum in the statutory hierarchy

ought not to be sustained. Learned counsel states that it may be in the interest of justice and revenue for the impugned judgment to be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. 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(5) of the Customs Act, 1969.

Judge

Judge

Amjad