

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 1218 of 2015

| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
|------|----------------------------------|
|------|----------------------------------|

- 1. For order on office objection
- 2. For hearing of main case

**30.09.2026**

Ms. Masooda Siraj, advocate for the applicant

Following question of law is proposed for determination:

Whether in the facts and circumstances of the case the learned Appellate Tribunal has not erred in law in holding that justification to enforce the ruling after 90 days of its issuance be given to the Respondent by the Appellant in terms of Rule-107 (a) of Customs Rules, 2001 beyond the period of 3 months to mis-interpret the rule which is only applicable for determining the Customs value under SubSections (5) & (6) of Section 25 of the Customs Act, 1969, and the words " at or about the same time" used in Rule 107(a) of the Rules have no relevance with life span of a valuation ruling under Section 25A of the Act?

Learned counsel states that the said question has been decided in favour of the applicant department by virtue of recent judgment dated 24.09.2026 passed by the Supreme Court in the case of *Forte Marketing Services, Lahore* (Civil Petitions Nos. 86-K to 115-K of 2023). She states that in view of the binding precedent the said question be answered in favour of the applicant department and against the respondent. Order accordingly.

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

Judge

Judge