

THE HIGH COURT OF SINDH KARACHI

Present:

Mr. Justice Adnan Iqbal Chaudhry

Mr. Justice Muhammad Jaffer Raza

C.P. No. D – 5595 of 2025

[M/s. Zain Traders and others vs. FOP & others]

Petitioners : M/s. Zain Traders and others
through Dr. Shahab Imam, Advocate.

Date of hearing : 19-11-2025

Date of decision : 19-11-2025

ORDER

Adnan Iqbal Chaudhry J. – Petitioner is aggrieved of order passed by the Director General (Valuation) in exercise of powers under section 25D of the Customs Act, 1969, rescinding a valuation ruling but going on to hold that till a fresh valuation ruling is issued, the rescinded ruling shall continue to hold field. It is this latter observation that the Petitioner has challenged. Counsel submits that once the valuation ruling was rescinded, it could not continue to apply. In our view, such part of the order passed under section 25D of the Customs Act can also be challenged before the Customs Appellate Tribunal under section 194A(d) of the Customs Act. Therefore, the Petitioner has an alternate remedy. With that observation, the petition is dismissed in *limine* alongwith pending applications.

JUDGE

JUDGE

SHABAN*