

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Custom Reference Application No. 819 of 2017
(Director Customs Valuation Vs. M/s. Feroze Corporation)
along with connected SCRA Nos. 821 to 823 of 2017

| Date | Order with signature of Judge |
|-------------|--------------------------------------|
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FRESH CASE.

- 1) For orders on CMA No. 3408/2017.
- 2) For hearing of main case.
- 3) For orders on CMA No. 3409/2017.

06.04.2021.

Ms. Masooda Siraj Advocate for Applicants.

Muhammad Junaid Ghaffar J.- Through these Reference Applications, the Applicant / Department has impugned a common judgment dated 21.06.2017 passed by the Customs Appellate Tribunal at Karachi in Customs Appeal Nos. K-2298/2016 and other connected matters by proposing various questions of law.

However, at the very outset, after going through the order of the Tribunal, we have confronted the learned Counsel for the Applicant as to how the Director General (Valuation) could enhance value of any item; or even add or determine value of a new item, while exercising Revision jurisdiction under Section 25-D of the Customs Act, 1969 while deciding a Revision filed by an aggrieved person against a Valuation Ruling issued in terms of s.25A ibid by the Director Valuation, as apparently the law in this regard is now settled by a Division Bench Judgment of this Court reported as ***Director General Customs Valuation v Al Amin Cera (2019 PTD 301)*** and she is not in a position to satisfactorily respond, except that these Reference Applications were filed earlier in time and the judgment was pronounced thereafter. This on perusal of the record appears to be correct. The learned Division Bench had before it various questions; however, question No.2 therein is the crux of these Reference Applications i.e. (2) *Whether a customs value determined*

in terms of section 25A can be enhanced by the Director General of Valuation under section 25D? and the Court had answered the same in negative against the Applicant department and in favor of the Importers / Respondents.

Though not strictly relevant; however, we may observe that this is not a case of exercise of powers by the D.G. Valuation in terms of the repealed¹ sub-section (3) of Section 25A of the Customs Act, 1969; but a case of a Revision petition filed by an aggrieved person under s.25D *ibid*; hence, any reliance on this sub-section is also misconceived. In the circumstances, since the issue already stands decided as above, all these Reference Applications being misconceived are hereby dismissed for the reasons so assigned in the reported judgment as above.

Let copy of this order be sent to Appellate Tribunal Customs in terms of sub-section (5) of Section 196 of Customs Act, 1969. Office is directed to place copy of this order in connected Reference Applications as above.

JUDGE

JUDGE

Arshad/

¹ With effect from 1.7.2019 through Finance Act, 2019,