

IN THE HIGH COURT OF SINDH, KARACHI

Constitution Petition No. D - 4969 of 2024

Date

Order with signature of Judge

**Present: Mr. Justice Muhammad Junaid Ghaffar
Mr. Justice Mohammad Abdur Rahman**

PETITIONERS : **Muhammad Abid, the Proprietor of
M/s.Abid Enterprises & 2 others
Through Mr. Aqeel Ahmed Khan,
Advocate.**

RESPONDENTS : **Federation of Pakistan & another**

Date of Hearing : **08.10.2024**

Date of Order : **08.10.2024**

ORDER

Muhammad Junaid Ghaffar, J: Through this Petition the
Petitioners have sought following prayers: -

- a) *Direct the Respondent No.2 being concerned Authority to conclude the proceedings of redetermination of customs values of the goods initiated vide notice dated 02-08-2024 u/s 25A(1) of the Act, 1969 forthwith without any unnecessary delay after considering the submissions and contentions of the Petitioners made during hearing fixed on 09-08-2024;*
- b) *Grant any other relief deemed fit in the circumstances.*

2. Heard learned counsel for the Petitioners and perused the record.

3. At the very outset, Petitioners' Counsel has been confronted as to the above prayers and what vested rights accrues to the Petitioners to seek such directions against the Respondents for issuance of a Valuation Ruling under section 25A of the Customs Act, 1969 on a mere issuance of a notice to conduct meetings for such purposes; and he has not been able to satisfactorily respond. It appears that in this matter a Publication Value

Reference No.39/2024 dated 24.01.2024 is in field and perhaps some exercise has been initiated for redetermination of the customs values, but it does not create any right in favour of the Petitioners to seek directions from this Court. If the Petitioners are aggrieved by the existing Ruling, they can file Revision under section 25D of the Customs Act, 1969 and challenge further if the Director General (Valuation) passes any adverse order, but they cannot invoke the Constitutional jurisdiction of this Court seeking directions against the Respondents to necessarily issue a fresh Ruling.

4. The law of assessment of imported goods is primarily governed by Section 25 of the Act and not 25A, whereas even all Rulings under section 25A can only be issued by following the methods provided under section 25 of the Customs Act, 1969. If there is no Valuation Ruling in field, the assessment has to be made under section 25 of the Customs Act, 1969 and mere non-issuance or Revision of a Valuation Ruling, as contended by the Petitioners, neither prejudices nor gives a cause of action to seek remedy by way of a Constitutional Petition in the manner it has come before us. The petition appears to be wholly misconceived and amounts to sheer wastage of Court's time.

5. In view of hereinabove facts and circumstances of the case, this Petition was dismissed in limine by means of a short order passed in earlier part of the day and these are the reasons thereof.

J U D G E
J U D G E

Farhan/PS