

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH AT KARACHI**

**C.P.No.D-372 of 2025**

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DATE                      ORDER WITH SIGNATURE(S) OF JUDGE(S)  
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- 1.For hearing of CMA No.1885/2025
- 2.For hearing of main case.

**10.02.2025**

Mr.Muhammad Saad Shafiq Siddiqui, Advocate for the Petitioner.  
Mr.Sardar Zafar Hussain, Advocate for Respondent No.2 (F.B.R).  
Ms.Alizeh Bashir, Assistant Attorney General.

Statement filed on behalf of Respondent No.2 is taken on record.

Operative part whereof reads as follows:-

“It is most respectfully submitted on behalf of the above named respondent that the impugned goods “Prepainted Steel Sheets in Coils” imported vide GD No.KAPS-IB-96323-20-12-2024” were assessed in line with Valuation Ruling No.1720/2022 dated 21.12.2022. It is further submitted that the importer has not availed the remedy provided under the law & Rule 441 of the Customs Rules, 2001 as “no review” has been filed before the reviewing authorities. The instant petition is therefore, premature and is liable to be dismissed accordingly.

2. It is prayed accordingly in larger interest of justice.”

Learned counsel for the petitioner remains unable to dispel the objection as to maintainability taken by the Department, therefore, in view hereof, this petition is found to be mis-conceived and dismissed.

Judge

Judge