ORDER SHEET IN THE HIGH COURT OF SINDH AT KARACHI

CP D 2066 of 2025

DATE ORDER WITH SIGNATURE OF JUDGE(S)

- 1. For hearing of CMA No.10157/2025.
- 2. For hearing of main case.

30.05.2025

Mr. Amjad Hayat, advocate for the petitioner.

Ms. Alizeh Bashir, Assistant Attorney General.

Mr. Tariq Aziz, Assistant Collector, SAPT.

Sardar Zafar Hussain, advocate undertakes to file his Vakalatnama on behalf of the respondent and points out that assessment note dated 27.03.2025 is per Valuation Ruling, hence, this petition is not maintainable. Per ratio of judgment of Supreme Court in *Collector of Customs & Another v. Waseem Radio Traders & Others* reported as 2023 SCMR 1716 the petition is found to be mis-conceived, hence dismissed.

Judge

Judge

Khuhro/PS