

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 33 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection
- 2. For orders on CMA No.418/2021
- 3. For hearing of main case
- 4. For orders on CMA No.419/2021

23.10.2025

Mr. Khalid Mehmood Rajpar, advocate for the applicant

Per learned counsel the questions raised have already been determined by earlier Division Bench order of this court including order dated 31.01.2025 in SCRA 4 of 2022 and other connected matters, reproduced herein below :

“31.01.2025

Mr. Muhammad Khalil Dogar, advocate for applicants in all Rreference applications

Mr. Aqeel Ahmed Khan, Advocate for Respondents
Mr. Sardar Faisal Zafar, Advocate for Respondents

Through these Reference Applications, the Applicant has impugned a common Judgment dated 24.08.2021 passed by the Customs Appellate Tribunal in Customs Appeal No.K-600/2010 and other connected matters proposing various questions of law; however, perusal of order of the Tribunal reflects that the same has been delivered on the sole ground that Valuation Ruling in question bearing No. Misc/32/2007-IVA dated 18.12.2007 and 13.03.2009 already stands set aside by a Divisional Bench of this Court in the case of Sadia Jabbar v. Federation of Pakistan (2018 PTD 1746); therefore, in essence no exception can be drawn to the order of the Tribunal. When confronted, learned Counsel has made a feeble attempt that the said Valuation Ruling has been set aside; but the date is different.

However, we are not impressed with this argument inasmuch as the subsequent date i.e. 13.03.2009 was in continuation of the earlier dates of the same Ruling; whereas, the finding of the learned Divisional Bench in the cited case as reproduced by the Tribunal in Paragraph-13 is in fact on merits of such determination of values under Section 25-A of the Customs Act, 1969.

In view of hereinabove facts and circumstances of these cases, no substantial question is arising out of the order of the Tribunal; and therefore, all these Reference Applications, being misconceived, are hereby dismissed.

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

He states that the aforesaid order is binding upon this bench therefore for the same reasons stated therein this reference application may also be dismissed. Order accordingly.

A copy of this order may be sent under the seal of this Court and the signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge

Amjad