

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRAs 1168 to 1173 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of main case.
2. For orders on CMA No.2796/2023.

03.12.2025

Mr. Shahnawaz M. Sahito, advocate for the applicant.

Per learned counsel, the controversy in these reference applications has already been addressed by the earlier Division Bench of this court, whereby the questions proposed were answered against the applicant department and the reference was dismissed. Learned counsel places copy of order dated 25.08.2025 passed in SCRA 113 of 2016 on record, which reads as follows:

"25.08.2025.

Mr. Muhammad Khalil Dogar, Advocate for Applicant.

1) Granted subject

2 & 3) Through this Reference Application, the Applicant has impugned Order dated 02.12.2015 passed in Customs Appeal No.K-1732/2014 by the Customs Appellate Tribunal, Karachi proposing various Questions of law; however, on perusal of the record, it appears that only one Question is relevant and arising out of the impugned order which reads as under:-

"iii) Whether on facts & circumstances of the case the learned Appellate Tribunal has erred in law not to consider that under the provision of Section 80 of the Act, the assessing officer has the power to re-assess the goods even after clearance from their charge, secondly, the provision of Section 195 of the act, have no overriding effect on Section 32 of the Act?"

Heard learned Counsel for the Applicant and perused the record. It appears that Respondent had imported a consignment of Hot Rolled Alloy Steel Round Bars, Grade 20MC5 having Size in mm, dia x length 130 x 600mm and claimed classification of the goods under PCT heading 7228.3090 which was chargeable to custom duty @ 5%, sales tax @ 17% and withholding tax @ 5%. Thereafter, the Respondent department without issuing any Show Cause Notice or opportunity of hearing on their own re-assessed the goods declaration after clearance of the goods and sent a message to the Respondent for payment of the alleged amount levy of customs duty and taxes. The Tribunal has given its findings as to jurisdiction of the Applicant department and has been pleased to hold that the Applicant department had no jurisdiction to invoke

Section 80(3) of the Customs Act, 1969 once goods had been released and out of charge. We see no reason to interfere with such findings as the law is clear and settled to that effect. Reliance may be placed on **Messrs Harris Sillicones and Glass (Pvt.) Ltd. V. Federation of Pakistan (2022 PTD 1163)**.

In view of the above, the proposed Question is answered against the Applicant and in favour of the Respondent and consequently, this Reference Application is ***dismissed*** along with pending applications.

Let copy of this order be sent to Appellate Tribunal Customs in terms of sub-section (5) of Section 1969 of Customs Act, 1969.”

He states that since the aforementioned findings of this court, therefore, this court may be please to dispose of these reference applications for the same reasons and upon same terms as aforesaid. Order accordingly.

A copy of this decision 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. Office is instructed to place copy hereof in the connected files.

Judge

Judge