

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Applications 74 to 79 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE
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For hearing of main case.

03.09.2026

Ms. Masooda Siraj, advocate for the applicant.

Learned counsel presses the following question of law for determination:-

Whether the tribunal was justified in law to direct that the declared value be accepted as the payable value in disregard of section 25 of the Customs Act.

Learned counsel states that the matter has been dealt with by earlier Benches of this Court included vide Order dated 17.10.2025 in SCRA 930 of 2023.

In view hereof, learned counsel seeks that it would be advantageous that question be answered in favour of the applicant department and impugned judgment be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. Order accordingly.

A copy of this decision may also 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(10) of the Customs Act, 1969. Office to place a copy hereof in the connected matters.

Judge

Judge