ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 524 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For orders on office objection 26
2. For hearing of main case
3. For hearing of CMA No.2885/2023
4. For hearing of CMA No.3073/2023

10.11.2026

Mr. Zulfiqar Ali Arain, advocate for the applicant

Pursuant to order dated 20.10.2026, Mr. Azhar Hussain Merchant, Collector of Customs (West) is present. He states that the impugned judgment is entirely perfunctory and has prima facie fail to consider the *lis* there-before. He states that the assessment order was passed on 27.06.2019 and the same was challenged before the Collector Appeals. He states that the Collector Appeals's order is that of remand, however, same is prima facie inconsistent with the Section 173-A (3) of the Customs Act, 1969 read with the judgment of the honorable Supreme Court in the case of Seven Stars reported as 2026 SCMR 69. He states that, be that as it may, the impugned order does not dwell upon the said issue, however, proceeds to set aside the order of the Collector Appeal on other grounds and does not stop there. He states that the assessment order have also been overturned without any discussion or deliberation in such regard and without any reasoning having been articulated in that respect. The learned Officer states that cumulative effect of the impugned order is basically for the department to accept the declared value etc. and render any assessment in such regard as redundant. He states that the same is prima facie inconsistent with the law, therefore, it may be just and proper for the impugned judgment to be set aside and the matter be remanded back to the learned Collector Appeals for adjudication afresh in accordance with law. Plea appears well reasoned. Order accordingly. The presence and assistance of the learned Officer is appreciated.

A copy of this decision may be sent under 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.

Judge

Judge

Amjad