



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI



No. Circulate/SCRA-190/2026/Law/691

Dated: 04-09-2026

Subject: CIRCULATION OF HONORABLE SINDH HIGH COURT ORDER IN SCRA NO.190/2026 DATED 31.08.2026 REGARDING SUSPENSION OF CUSTOMS APPELLATE TRIBUNAL'S JUDGMENT DATED 22.07.2026 RELATED TO VALUATION RULING OF OLD & USED MOBILE PHONE IMPORTED IN COMMERCIAL QUANTITY.

Please refer to the subject cited above.

2. It is stated that the order sheet dated 31.08.2026 passed by the Honorable High Court of Sindh at Karachi in SCRA No.190/2026 is enclosed herewith for necessary action.

Encl: As above.

(Sadaf Rehman Khan)
Deputy Director

Copy for necessary action:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Headquarters-South)/ Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement/, Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement-East / West, Lahore / Faisalabad Appraisement / Enforcement, Sargodha / Enforcement & Appraisement, Sambrail (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement/ Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim/Custom House, Karachi) / Transit Trade, Karachi.

Copy for information:

- 1) SA to The Member Customs (Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 9) The Karachi Customs Agents Group, Bohri Road, Karachi.
- ✓ 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.

Submitted for Approval

Webmaster

Muhammad Ali Saka Siddiqui
Chief (CPS)
10/9/26

Chief (CPS)

10-9-26

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
SCRA 190 of 2026

DATE ORDER WITH SIGNATURE OF JUDGE(S)

For orders on CMA No.1830/2026.
For orders on office objection No.25.
For orders on CMA No.1828/2026.
For hearing of main case.
For orders on CMA No.1827/2026.

31.08.2026

Sardar Zafar Hussain, advocate for the applicant.

1. Urgency granted.
2. Deferred.
3. Exemption granted subject to all just exceptions.
- 4&5. Learned counsel proposes following questions of law for determination:

A. Whether in the facts and circumstances of the case, the learned Customs Appellate Tribunal has erred in law by passing judgment through the bench comprising two members in violation of Hon'ble High Court's judgment dated 28-11-2023 passed in SCRA 1233/2023?

B. Whether in the facts and circumstances of the case, the learned Customs Appellate Tribunal has erred in law by not considering that the DG Valuation has not determined the values afresh but only clarified the applicability of previous VR 2035/2026, as a consequence of rescission of impugned VR 2070/2026, till issuance of fresh valuation ruling?

C. Whether even otherwise the Customs Appellate Tribunal has erred in law by violating the dictum laid down by the honorable Supreme Court in the case of Al-Amin Cera - CA 225/2019 (PTCL 2026 CL 142) that the DG Customs Valuation while setting aside the values determined under section 25A of the Customs Act 1969, in revision or review cases, also has the discretion to modify or substitute the determined values?

Admit reference application. Issue notice to the respondents through first two modes as well as courier. Learned counsel to place tracking report of courier on record. To come up on 17.09.2026. In the meantime, operation of the impugned judgment dated 22.07.2026 is suspended.