

**IN THE SUPREME COURT OF PAKISTAN**  
**(APPELLATE JURISDICTION)**

**PRESENT:**

MR. JUSTICE YAHYA AFRIDI, CJ  
MR. JUSTICE MALIK SHAHZAD AHMAD KHAN  
MR. JUSTICE MIANGUL HASSAN AURANGZEB

**CIVIL APPEALS NO.225 TO 546 OF 2019**

*(Against the judgment dated 19.03.2018 of the High Court of Sindh, Karachi passed in SCRA No.744/2016 and connected cases)*

**CIVIL MISCELLANEOUS APPLICATION NO.3656 OF 2019 IN  
CIVIL APPEAL NO.225 OF 2019**

*(Application for impleadment)*

**CIVIL MISCELLANEOUS APPLICATION NO.409 OF 2023 IN  
CIVIL APPEAL NO.225 OF 2019**

*(Stay application)*

**CIVIL MISCELLANEOUS APPLICATION NO.4607 OF 2019 IN  
CIVIL APPEAL NO.546 OF 2019**

*(Application for impleadment)*

1. The Director General of Customs Valuation, Custom House, Karachi and others *(In CA Nos.225/2019 to 314/2019 and CMAs Nos.3656/2019 & 409/2023 in CA No.225/2019)*
2. Federation of Pakistan through Secretary Revenue Division and others *(In CA Nos.315/2019 to 544/2019)*
3. M/s. Nimir Industrial Chemicals Ltd., Lahore and others *(In CA No.545/2019)*
4. M/s. Master Tiles & Ceramic Industries Ltd., Gujranwala *(In CA No.546/2019 and in CMA No.4607/2019)*

**...Appellant(s) / Applicant(s)**

**Versus**

1. M/s. Al Amin Cera *(In CA No.225/2019, CMAs Nos.3656/2019 & 409/2023)*
2. M/s. Ceramic City *(In CA No.226/2019)*
3. M/s. Royal Corporation *(In CA No.227/2019)*
4. M/s. Aman Enterprises *(In CA No.228/2019)*
5. M/s. Taimoor Trading Co. *(In CA No.229/2019)*
6. M/s. Zahaid Ali Company *(In CA No.230/2019)*
7. M/s. Abu Yousuf Traders *(In CA No.231/2019)*
8. M/s. The City Tiles *(In CA No.232/2019)*
9. M/s. Cosmos International *(In CA No.233/2019)*
10. M/s. Euro Tiles & Granites *(In CA No.234/2019)*
11. M/s. Shahji Traders *(In CA No.235/2019)*
12. M/s. Hashim Abdullah & Co. *(In CA No.236/2019)*
13. M/s. Dyna Trading Company *(In CA No.237/2019)*
14. M/s. Yayah International *(In CA No.238/2019)*
15. M/s. Umair International *(In CA No.239/2019)*
16. M/s. Saad International *(In CA No.240/2019)*
17. M/s. Ibrahim Traders *(In CA No.241/2019)*
18. M/s. Azeem Enterprises *(In CA No.242/2019)*
19. M/s. M.I. Sanitary Store *(In CA No.243/2019)*
20. M/s. Hussain Traders *(In CA No.244/2019)*

21.	M/s. Commercial Corporation	(In CA No.245/2019)
22.	M/s. N.A. Mukhtar Co.	(In CA No.246/2019)
23.	M/s. Butt Sons	(In CA No.247/2019)
24.	M/s. JBR Traders	(In CA No.248/2019)
25.	M/s. Salman Sanitation Service	(In CA No.249/2019)
26.	M/s. Nafeh Trading Co.	(In CA No.250/2019)
27.	M/s. Iqbal Global Trading Co.	(In CA No.251/2019)
28.	M/s. Ayesha Enterprises	(In CA No.252/2019)
29.	M/s. Qureshi Sons	(In CA No.253/2019)
30.	M/s. Mehdi Tiles	(In CA No.254/2019)
31.	M/s. Haseeb Co.	(In CA No.255/2019)
32.	M/s. Safa Corporation	(In CA No.256/2019)
33.	M/s. Ash Hub Enterprises	(In CA No.257/2019)
34.	M/s. Corwan Cement Store	(In CA No.258/2019)
35.	M/s. Tamoor Trading Co.	(In CA No.259/2019)
36.	M/s. A.S. Enterprises	(In CA No.260/2019)
37.	M/s. H.H. Traders	(In CA No.261/2019)
38.	M/s. Farooq Corporation	(In CA No.262/2019)
39.	M/s. Karachi Tile Home	(In CA No.263/2019)
40.	M/s. Mughal Corporation	(In CA No.264/2019)
41.	M/s. Asiatic International	(In CA No.265/2019)
42.	M/s. Saaz Traders	(In CA No.266/2019)
43.	M/s. FL Enterprises	(In CA No.267/2019)
44.	M/s. M.Y. Trading Company	(In CA No.268/2019)
45.	M/s. Diamond Impex Corporation	(In CA No.269/2019)
46.	M/s. Iqra Trading Co.	(In CA No.270/2019)
47.	M/s. A.R. Associates	(In CA No.271/2019)
48.	M/s. Shamim Enterprises	(In CA No.272/2019)
49.	M/s. Global Corporation	(In CA No.273/2019)
50.	M/s. Habiba Traders	(In CA No.274/2019)
51.	M/s. S.K. & Co.	(In CA No.275/2019)
52.	M/s. Spectrum Enterprises	(In CA No.276/2019)
53.	M/s. Prime Sales	(In CA No.277/2019)
54.	M/s. S.S. Corporation	(In CA No.278/2019)
55.	M/s. Memon Brothers	(In CA No.279/2019)
56.	M/s. Diamond Impex	(In CA No.280/2019)
57.	M/s. Progressive Traders (Pvt.) Ltd.	(In CA No.281/2019)
58.	M/s. Mepol's	(In CA No.282/2019)
59.	M/s. KoKoz International	(In CA No.283/2019)
60.	M/s. Business International	(In CA No.284/2019)
61.	M/s. Khaliq-ur-Rehman Associates	(In CA No.285/2019)
62.	M/s. Cottage Foods	(In CA No.286/2019)
63.	M/s. Mega Tech International	(In CA No.287/2019)
64.	M/s. Khaliq Food Industries	(In CA No.288/2019)
65.	M/s. Ali Traders	(In CA No.289/2019)
66.	M/s. Nagina Traders	(In CA No.290/2019)
67.	M/s. Kh. Trade International	(In CA No.291/2019)
68.	M/s. KoKoz International Corp.	(In CA No.292/2019)
69.	M/s. KoKoz International Corp.	(In CA No.293/2019)
70.	M/s. Memon Brothers	(In CA No.294/2019)
71.	M/s. Qadri Traders	(In CA No.295/2019)
72.	M/s. General Food Corporation	(In CA No.296/2019)
73.	M/s. Diamond Impex	(In CA No.297/2019)
74.	M/s. Ayesha Enterprises	(In CA No.298/2019)
75.	M/s. Agar International	(In CA No.299/2019)
76.	M/s. Al Amina International	(In CA No.300/2019)
77.	M/s. Anjum Asif & Co.	(In CA No.301/2019)

78. M/s. Shadre-e-Wala Brother (In CA No.302/2019)  
 79. M/s. Matoo & Sons (In CA No.303/2019)  
 80. M/s. I.A. Nasim & Co. (In CA No.304/2019)  
 81. M/s. Fair Marketing Pakistan (In CA No.305/2019)  
 82. M/s. Shaid Food Co. (In CA No.306/2019)  
 83. M/s. Numeric Distribution Network (Pvt.) Ltd. (In CA No.307/2019)  
 84. M/s. Lorenzo Industries (In CA No.308/2019)  
 85. M/s. Ozone Enterprises (In CA No.309/2019)  
 86. M/s. Vital Marketing (Pvt.) Ltd. (In CA No.310/2019)  
 87. M/s. ANA International (In CA No.311/2019)  
 88. M/s. Z & J Hygiene Products (Pvt.) Ltd. (In CA No.312/2019)  
 89. M/s. Pan Industries (Pvt.) Ltd. (In CA No.313/2019)  
 90. M/s Goldway Hygiene Products (Pvt.) Ltd. (In CA No.314/2019)  
 91. M/s. Hansika Enterprises and another (In CA No.315/2019)  
 92. M/s. FAMS Enterprises and others (In CA No.316/2019)  
 93. M/s. United World Corporation (In CA No.317/2019)  
 94. M/s. Global Trader Link and others (In CA No.318/2019)  
 95. M/s. H.N. Brothers Pvt. Ltd. (In CA No.319/2019)  
 96. M/s. M. Farooq & Brothers (In CA No.320/2019)  
 97. M/s. Imperial Trading Corporation and another (In CA No.321/2019)  
 98. M/s. A.R. Associates (In CA No.322/2019)  
 99. M/s. Queen World Trading Company and another (In CA No.323/2019)  
 100. M/s. H.N. Brothers Pvt. Ltd. (In CA No.324/2019)  
 101. M/s. FAMS Enterprising (In CA No.325/2019)  
 102. M/s. Global Trade Link (In CA No.326/2019)  
 103. M/s. Amir Brothers (In CA No.327/2019)  
 104. M/s. Shazak Multinational & another (In CA No.328/2019)  
 105. M/s. M.T.C. Trading Company (In CA No.329/2019)  
 106. M/s. Ashraf Traders (In CA No.330/2019)  
 107. M/s. F.M. Enterprises (In CA No.331/2019)  
 108. M/s. Kiran Product (In CA No.332/2019)  
 109. M/s. FAMS Enterprises and another (In CA No.333/2019)  
 110. M/s. Nisar Food Industries (In CA No.334/2019)  
 111. M/s. Best Hope Enterprises & others (In CA No.335/2019)  
 112. M/s. Z.I. Business Link & others (In CA No.336/2019)  
 113. M/s. D.M. Traders (In CA No.337/2019)  
 114. M/s. Asad Corporation (In CA No.338/2019)  
 115. M/s. Aziz Product (In CA No.339/2019)  
 116. M/s. F.M. Enterprises and another (In CA No.340/2019)  
 117. M/s. Ittefaq General Store (In CA No.341/2019)  
 118. M/s. Real Enterprises (In CA No.342/2019)  
 119. M/s. Dollar Industries (In CA No.343/2019)  
 120. M/s. D.M. Traders (In CA No.344/2019)  
 121. M/s. M.T.C. Trading (In CA No.345/2019)  
 122. M/s. A.H. Traders (In CA No.346/2019)  
 123. M/s. Adil Traders and another (In CA No.347/2019)  
 124. M/s. Marium Enterprises (In CA No.348/2019)  
 125. M/s. Euro Tiles and Granites and others (In CA No.349/2019)  
 126. M/s. Imperial Trading Corporation and others (In CA No.350/2019)  
 127. M/s. Al-Amin Cera and others (In CA No.351/2019)  
 128. M/s. Shazak Multinational and others (In CA No.352/2019)  
 129. M/s. Ittefaq General Store and others (In CA No.353/2019)  
 130. M/s. Al-Amin Cera and others (In CA No.354/2019)  
 131. M/s. Faheem Traders (In CA No.355/2019)  
 132. M/s. Shamim Enterprises (In CA No.356/2019)  
 133. M/s. A.R. Associate (In CA No.357/2019)

134. M/s. Kamal Brothers (In CA No.358/2019)  
 135. M/s. Karachi Tiles Home and others (In CA No.359/2019)  
 136. M/s. Ittefaq General Store (In CA No.360/2019)  
 137. M/s. Prime Sales (In CA No.361/2019)  
 138. M/s. Global Corporation (In CA No.362/2019)  
 139. M/s. Spectrum Enterprises (In CA No.363/2019)  
 140. M/s. Floorissa Tiles and others (In CA No.364/2019)  
 141. M/s. Mukhtar & Sons and others (In CA No.365/2019)  
 142. M/s. United Enterprises and others (In CA No.366/2019)  
 143. M/s. Hussain Trade Link and others (In CA No.367/2019)  
 144. M/s. H.N. Brothers (In CA No.368/2019)  
 145. M/s. Premier Tiles and others (In CA No.369/2019)  
 146. M/s. Marium Enterprises (In CA No.370/2019)  
 147. M/s. Marium Enterprises (In CA No.371/2019)  
 148. M/s. Angle's Advertisers (In CA No.372/2019)  
 149. M/s. Diamond Impex Corporation (In CA No.373/2019)  
 150. M/s. T.C. Trading Company (In CA No.374/2019)  
 151. M/s. Rida Enterprises (In CA No.375/2019)  
 152. M/s. Master Enterprises (In CA No.376/2019)  
 153. M/s. Shamim Enterprises (In CA No.377/2019)  
 154. M/s. S.K. & Co. (In CA No.378/2019)  
 155. M/s. S.S. Corporation (In CA No.379/2019)  
 156. M/s. Faisal Trading (In CA No.380/2019)  
 157. M/s. Zohaib Ali Company (In CA No.381/2019)  
 158. M/s. H.H. Traders and others (In CA No.382/2019)  
 159. M/s. Shazak Multinational and another (In CA No.383/2019)  
 160. M/s. Shinwari Traders (In CA No.384/2019)  
 161. M/s. Yousuf Brothers and others (In CA No.385/2019)  
 162. M/s. Asiatice International and others (In CA No.386/2019)  
 163. M/s. Progressive Traders Pvt. Ltd. (In CA No.387/2019)  
 164. M/s. United Enterprises (In CA No.388/2019)  
 165. M/s. Minhas Corporation and others (In CA No.389/2019)  
 166. M/s. Zaki Industrial Corporation (In CA No.390/2019)  
 167. M/s. Al-Rehman Trading Company and others (In CA No.391/2019)  
 168. M/s. Ashraf Traders (In CA No.392/2019)  
 169. M/s. Home Style and others (In CA No.393/2019)  
 170. M/s. Z.I. Business Link (In CA No.394/2019)  
 171. M/s. United Enterprises and others (In CA No.395/2019)  
 172. M/s. Area Associates and others (In CA No.396/2019)  
 173. M/s. F.M. Enterprises (In CA No.397/2019)  
 174. M/s. ANA & BATALA Industries Pvt. Ltd. (In CA No.398/2019)  
 175. M/s. Z.N. Enterprises and others (In CA No.399/2019)  
 176. M/s. Adil Traders (In CA No.400/2019)  
 177. M/s. Crete Sol Pvt. Ltd. and another (In CA No.401/2019)  
 178. M/s. M.T.C. Trading Company (In CA No.402/2019)  
 179. M/s. M.I.S. Traders and others (In CA No.403/2019)  
 180. M/s. Jannat Enterprises and others (In CA No.404/2019)  
 181. M/s. Banoori Enterprises and others (In CA No.405/2019)  
 182. M/s. Carvan Cement Store and others (In CA No.406/2019)  
 183. M/s. R.S. Trading and others (In CA No.407/2019)  
 184. M/s. Ashraf Traders and another (In CA No.408/2019)  
 185. M/s. Javed Traders (In CA No.409/2019)  
 186. M/s. Marium Enterprises (In CA No.410/2019)  
 187. M/s. Al-Rehman Enterprises and others (In CA No.411/2019)  
 188. M/s. Shinwari Traders (In CA No.412/2019)  
 189. M/s. M.A.W. & Company and others (In CA No.413/2019)  
 190. M/s. Chemsol Pakistan and others (In CA No.414/2019)

191. M/s. Z.I. Business (In CA No.415/2019)  
 192. M/s. Global Trade Link (In CA No.416/2019)  
 193. M/s. Javed Traders. (In CA No.417/2019)  
 194. M/s. Khalid Sanitary Supplier and others (In CA No.418/2019)  
 195. M/s. Pak. Traders and others (In CA No.419/2019)  
 196. M/s. Javed Trader's (In CA No.420/2019)  
 197. M/s. Javed Trader's (In CA No.421/2019)  
 198. M/s. F.L. Enterprises and others (In CA No.422/2019)  
 199. M/s. Hansika Enterprises and others (In CA No.423/2019)  
 200. M/s. Area Associates and others (In CA No.424/2019)  
 201. M/s. Asiatic International and others (In CA No.425/2019)  
 202. M/s. Zaki Industrial Corporation (In CA No.426/2019)  
 203. M/s. M.A.W. Company and others (In CA No.427/2019)  
 204. M/s. Owais Umer Enterprises and another (In CA No.428/2019)  
 205. M/s. Javed Trader's (In CA No.429/2019)  
 206. M/s. K.K. Enterprises and others (In CA No.430/2019)  
 207. M/s. EU & H. Trading Company and others (In CA No.431/2019)  
 208. M/s. Alyaan & Co. (In CA No.432/2019)  
 209. M/s. Z.I. Business Link (In CA No.433/2019)  
 210. M/s. Junaid Corporation and others (In CA No.434/2019)  
 211. M/s. Al-Rehman Trading Company and others (In CA No.435/2019)  
 212. M/s. Global Trader Link (In CA No.436/2019)  
 213. M/s. Asad Corporation (In CA No.437/2019)  
 214. M/s. Milano and others (In CA No.438/2019)  
 215. M/s. Hansika Enterprises (In CA No.439/2019)  
 216. M/s. Marium Enterprises (In CA No.440/2019)  
 217. M/s. Awais Omer Enterprises (In CA No.441/2019)  
 218. M/s. CAAS Buildings Solutions (In CA No.442/2019)  
 219. M/s. F.L. Enterprises (In CA No.443/2019)  
 220. M/s. Al-Mustafa Industries (In CA No.444/2019)  
 221. M/s. S.S.K. & Co. (In CA No.445/2019)  
 222. M/s. Zaki Industrial Corporation (In CA No.446/2019)  
 223. M/s. Pak. Traders and others (In CA No.447/2019)  
 224. M/s. Javed Traders (In CA No.448/2019)  
 225. M/s. Z.N. International and others (In CA No.449/2019)  
 226. M/s. M.M. Traders (In CA No.450/2019)  
 227. M/s. Khilgi Traders (In CA No.451/2019)  
 228. M/s. Excel International Venture and others (In CA No.452/2019)  
 229. M/s. MAG Enterprises (In CA No.453/2019)  
 230. M/s. Salman Enterprises and another (In CA No.454/2019)  
 231. M/s. M.I.S. Traders and others (In CA No.455/2019)  
 232. M/s. Home Style and others (In CA No.456/2019)  
 233. M/s. K.K. Enterprises and another (In CA No.457/2019)  
 234. M/s. EA & H. Trading Company and others (In CA No.458/2019)  
 235. M/s. Sami Tiles and others (In CA No.459/2019)  
 236. M/s. Z.I. Business Link (In CA No.460/2019)  
 237. M/s. Owais Omer Enterprises (In CA No.461/2019)  
 238. M/s. Nut Shell Traders and others (In CA No.462/2019)  
 239. M/s. AMA Corporation (In CA No.463/2019)  
 240. M/s. Wali Construction Co. (In CA No.464/2019)  
 241. M/s. M.A.W. & Company and others (In CA No.465/2019)  
 242. M/s. Javed Traders (In CA No.466/2019)  
 243. M/s. Al-Rehman Trading Company and others (In CA No.467/2019)  
 244. M/s. M.F. Enterprises (In CA No.468/2019)  
 245. M/s. Home Style and others (In CA No.469/2019)  
 246. M/s. Hansika Enterprises (In CA No.470/2019)  
 247. M/s. Global Trade Link (In CA No.471/2019)

248. M/s. Pak Trader's and others	(In CA No.472/2019)
249. M/s. M.M. Traders	(In CA No.473/2019)
250. M/s. Global Trader Link	(In CA No.474/2019)
251. M/s. F.L. Enterprises and others	(In CA No.475/2019)
252. M/s. Shan Traders	(In CA No.476/2019)
253. M/s. Ittefaq General Store	(In CA No.477/2019)
254. M/s. Feroze Products	(In CA No.478/2019)
255. M/s. Khalid Sanitary Supplier and others	(In CA No.479/2019)
256. M/s. F.L. Enterprises and others	(In CA No.480/2019)
257. M/s. Hansika Enterprises and others	(In CA No.481/2019)
258. M/s. H.S.H. Nutrition and others	(In CA No.482/2019)
259. M/s. Z.I. Business Link	(In CA No.483/2019)
260. M/s. Sea Trade Company	(In CA No.484/2019)
261. M/s. Goldway Hygiene Products	(In CA No.485/2019)
262. M/s. Z.N. International and others	(In CA No.486/2019)
263. M/s. Zaki Industrial Corporation and another	(In CA No.487/2019)
264. M/s. F.L. Enterprises and others	(In CA No.488/2019)
265. M/s. Javed Traders	(In CA No.489/2019)
266. M/s. Goldway Hygiene Products	(In CA No.490/2019)
267. M/s. Goldway Hygiene Products	(In CA No.491/2019)
268. M/s. Khalid Sanitary Supplier and others	(In CA No.492/2019)
269. M/s. Pak Traders and others	(In CA No.493/2019)
270. M/s. Al-Mustafa Industries	(In CA No.494/2019)
271. M/s. Home Style and others	(In CA No.495/2019)
272. M/s. Seguro Enterprises and others	(In CA No.496/2019)
273. M/s. Global Trade Link	(In CA No.497/2019)
274. M/s. Aziz Products	(In CA No.498/2019)
275. M/s. P.S Distribution and others	(In CA No.499/2019)
276. M/s. Javed Traders	(In CA No.500/2019)
277. M/s. Jannat Enterprises and others	(In CA No.501/2019)
278. M/s. ANA BATALA Industries Pvt. Ltd.	(In CA No.502/2019)
279. M/s. Taipan Industries Pvt. Ltd and another	(In CA No.503/2019)
280. M/s. Floorisa Tiles and others	(In CA No.504/2019)
281. M/s. Ash Hub Enterprises and others	(In CA No.505/2019)
282. M/s. AMA Corporation	(In CA No.506/2019)
283. M/s. Nutshell Traders and others	(In CA No.507/2019)
284. M/s. S. Abdullah Co. and others	(In CA No.508/2019)
285. M/s. Winsome Enterprises and others	(In CA No.509/2019)
286. M/s. Jannat Enterprises	(In CA No.510/2019)
287. M/s. Goldway Hygiene Products	(In CA No.511/2019)
288. M/s. Pak. Glass Corporation and others	(In CA No.512/2019)
289. M/s. Saleem Trading Company	(In CA No.513/2019)
290. M/s. Floorisa Tiles	(In CA No.514/2019)
291. M/s. Milano and others	(In CA No.515/2019)
292. M/s. Javed Traders	(In CA No.516/2019)
293. M/s. N.T.Y Trading Corporation and others	(In CA No.517/2019)
294. M/s. Watson Mosaic & Ceramics and another	(In CA No.518/2019)
295. M/s. Zaki Industrial Corporation	(In CA No.519/2019)
296. M/s. P.S. Distribution and others	(In CA No.520/2019)
297. M/s. AMA Corporation	(In CA No.521/2019)
298. M/s. Taipan Industries Pvt. Ltd.	(In CA No.522/2019)
299. M/s. Al-Rehman Enterprises and others	(In CA No.523/2019)
300. M/s. Goldway Hygiene Products	(In CA No.524/2019)
301. M/s. AMA Corporation	(In CA No.525/2019)
302. M/s. Janson's Trading Company	(In CA No.526/2019)
303. M/s. P.S. Distribution and others	(In CA No.527/2019)
304. M/s. Hansika Enterprises	(In CA No.528/2019)

305. M/s. Tribune and others	(In CA No.529/2019)
306. M/s. AMA Corporation	(In CA No.530/2019)
307. M/s. Floorisa Tile	(In CA No.531/2019)
308. M/s. Imperial Trading Corporation	(In CA No.532/2019)
309. M/s. Goldway Hygiene Products	(In CA No.533/2019)
310. M/s. AMA Corporation	(In CA No.534/2019)
311. M/s. Panthers Pacific Pvt. Ltd.	(In CA No.535/2019)
312. M/s. P.S. Distribution and others	(In CA No.536/2019)
313. M/s. Pak. Glass Corporation and others	(In CA No.537/2019)
314. M/s. Goldway Hygiene Products	(In CA No.538/2019)
315. M/s. Goldway Hygiene Products	(In CA No.539/2019)
316. M/s. Goldway Hygiene Products	(In CA No.540/2019)
317. M/s. Goldway Hygiene Products	(In CA No.541/2019)
318. M/s. Goldway Hygiene Products	(In CA No.542/2019)
319. M/s. Salman Enterprises	(In CA No.543/2019)
320. M/s. Al-Rehman Trading Company and others	(In CA No.544/2019)
321. The Director General of Customs Valuation, Custom House, Karachi and others	(In CA No.545/2019)
322. Customs Appellate Tribunal Bench-I, Karachi and others	(In CA No.546/2019 & CMA No.4607/2019)

**... Respondent(s)**

For the Appellant(s) /  
Applicant(s) / Petitioner(s)

Raja Muhammad Iqbal, ASC at  
Islamabad along with Mr. K.A.  
Wahab, AOR (*via video link*  
(Karachi)) in CA Nos.225 to 544 of  
2019.

M/s. Saeed Akram, Member,  
FBR, Ch. Muhammad Javed,  
Chief Legal, Muhammad Tahir,  
Director (Law), Customs, Ghulam  
Nabi Kambo, Additional Director,  
Valuation, Karachi, Dr.  
Muhammad Moen Wassi,  
Collector, Karachi, Pirzada  
Muhammad Omer Qasim,  
Additional Collector Customs,  
Lahore.

Mr. Salman Akram Raja, ASC (*via*  
*video link (Lahore)*) in CA  
No.545/2019.

Nemo in CA No.546/2019  
(*Adjournment application of Mr. Shehzad  
Ata Elahi, ASC*).

For the Respondent(s):

Mr. Ghulam Haider Sheikh, ASC  
in CA Nos.234, 263, 265 to 267,  
349, 359, 367, 369, 381, 382,  
386, 389, 391, 396, 405 to 407,  
411, 413, 425, 428, 431, 434,  
435, 438, 443, 455 to 459, 465,  
466, 469, 479, 480, 482, 486,  
488, 492, 493, 495, 496, 499,  
504, 505, 507, 508, 512, 515,

517, 520, 523, 532 and 537 of 2019.

Nemo in other cases.

Assisted by:

Mr. Umar Farooq, Deputy Registrar/RO, IHC & Mr. Mehboob Irshad, Law Clerk.

Date of Hearing:

20.03.2025

### JUDGMENT

**MIANGUL HASSAN AURANGZEB, J.**- Through this judgment, we propose to decide civil appeals No.225 to 546 of 2019, civil miscellaneous applications No.3656 of 2019 and 409 of 2023 in civil appeal No.225 of 2019 and civil miscellaneous application No.4607 of 2019 in civil appeal No.546 of 2019, since they entail common questions of law.

2. The appellants have called into question judgment dated 19.03.2018 passed by the High Court of Sindh in Special Customs Reference Application No.744/2016 and connected matters. Vide order dated 13.03.2019, this court granted leave to appeal in a number of civil petitions against the said judgment to examine the interpretation and implication of the provisions of section 25A and section 25D of the Customs Act, 1969 ("**the 1969 Act**"). This court also noted that the case was one of first impression.

3. Subsequently, vide order dated 09.01.2024 passed in these proceedings, this Court clarified that there were three sets of cases involving the following three questions:-

- "(i) *The methodology to be adopted when invoking Sections 25 and 25A of the Customs Act, 1969 ('Act') whether Section 25 takes priority over Section 25A of the Act while determining the value of the produce imported.*
- (ii) *Whether the local manufacturers can approach and participate before the Valuation Committee constituted under Section 25A of the 1969 Act.*
- (iii) *Whether the Director General, Customs Valuation can substitute the findings of the Valuation Committee under Section 25D of the said Act."*

4. The contesting parties consented for this Court to decide the second and third category of cases, separating and leaving the cases of the first category, which are few in number, to be decided at a later stage. Hence, the questions which are presently in issue before us are as follows:-

- (i) Whether the local manufacturers can approach and participate before the Valuation Committee constituted under section 25A of the 1969 Act.
- (ii) Whether the Director General, Customs Valuation can substitute the findings of the Valuation Committee under section 25D of the said Act.

5. In the judgment under challenge in these appeals, the first question mentioned hereinabove has been answered in terms that since local manufacturers of the goods that are identical or similar to the imported goods, which are subjected to a process of valuation under section 25A of the 1969 Act, have the remedy of approaching the National Tariff Commission ("NTC") for the imposition of anti-dumping duty on the imported goods under the provisions of the Anti-Dumping Duties Act, 2015 ("**the 2015 Act**"), the local manufacturers cannot be allowed to approach the Collector of Customs ("**Collector**") or the Director of Customs Valuation ("**DCV**") to participate in the process for the determination of the customs value of the imported goods. The reason which prevailed with the high court in holding that local manufacturers have no standing to ask for a determination and/or seek the enhancement of the customs value of imported goods was that their primary interest was to have the customs value on such goods set at as high a level as possible so that the possibility of causing them injury due to a low customs valuation is averted.

6. As regards the second question, the high court held that the Director General Customs Valuation ("**DG-CV**"), while deciding a

revision petition under section 25D against the determination of customs value made under section 25A, comes to the conclusion that the determination was not in accordance with the law, he could not substitute his own determination for that of the DCV or the Collector, and this was so whether he would have enhanced or reduced that customs value. In cases where the DG-CV takes the view that the determination of customs value made under section 25A was not in accordance with the law, the high court held that he would set it aside and leave the determination to be made afresh by the DCV or the Collector of Customs, as the case may be. In other words, the DG-CV would remand the matter. Furthermore, it was held that if the DG-CV were to substitute his decision with the determination of customs value made under section 25A, that would convert revisional jurisdiction into appellate jurisdiction.

7. The high court did not discuss the peculiar facts of each case and we also do not feel the need for this as only the questions of law referred to hereinabove arising from the impugned judgment need to be answered.

8. We propose to deal first with the first question. The Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, commonly called the World Trade Organization (“WTO”) – Customs Valuation Agreement, sets out uniform rules for determining the transaction value of imported goods. Its core principle is fair, uniform and neutral valuation, rejecting arbitrary or fictitious values. It requires customs authorities to base customs valuation primarily on the price actually paid or payable for goods. Pakistan, as a WTO member, was required to implement this Agreement in domestic law.

9. Chapter V of the 1969 Act implements the WTO – Customs Valuation Agreement. The 1969 Act was amended through the Finance Act, 1999 to bring its customs valuation regime in conformity with the WTO – Customs Valuation Agreement. Section 25 of the 1969 Act was substituted to reflect the WTO valuation methodology, and section 25A was inserted to institutionalize valuation through a transparent ruling system.

10. Section 25A of the 1969 Act, as it stood during the period relevant to the instant appeals (i.e. between 2011 and 2018), is reproduced herein below: -

**"25A. Power to determine the customs value.-** (1) Notwithstanding the provisions contained in section 25, the Collector of Customs on his own motion, or the Director of Customs Valuation on his own motion or on a reference made to him by any person or an officer of Customs, may determine the customs value of any goods or category of goods imported into or exported out of Pakistan, after following the methods laid down in section 25, whichever is applicable.

(2) The Customs value determined under sub-section (1) shall be the applicable customs value for assessment of the relevant imported or exported goods.

(3) In case of any conflict in the customs value determined under subsection (1), the Director-General of Customs Valuation shall determine the applicable customs value.

(4) The customs value determined under sub-section (1) or, as the case may be, under sub-section (3), shall be applicable until and unless revised or rescinded by the competent authority."

[Emphasis added]

11. Section 25A(1) empowers the Collector as well as the DCV to determine the customs value of any goods or category of goods imported into or exported out of Pakistan. The Collector can make such determination on his own motion, whereas the DCV can do so either on his own motion or on a reference made to him by any person or an officer of Customs. This section, in substance empowers the Collector and the DCV to issue valuation rulings binding on customs officers. The purpose is to tackle under-invoicing, misdeclaration or valuation disputes, ensuring uniformity and transparency.

12. Section 25A(1) starts with a non-obstante clause giving it primacy over the provisions of section 25. However, the determination of customs value under section 25A(1) is to be made after following the methods laid down in section 25, whichever is applicable. Section 25 of the 1969 Act provides the legal framework for the determination of the customs value of imported goods. In simpler terms, this section *inter alia* outlines how the value of goods for customs duty purposes is to be assessed when they are imported into Pakistan. Its purpose is to determine the dutiable value of imported goods for the purpose of assessing customs duties, sales tax, income tax, etc.

13. The process of valuation envisaged by section 25(1) of the 1969 Act is the transaction value method i.e., the price actually paid / payable in a *bona fide* sale for export to Pakistan. In the event this method of valuation is rejected by the customs authorities due to suspected under-invoicing or any other reason, the sequential fallback methods envisaged by section 25(2) onwards (identical goods, similar goods, deductive value, computed value, residual method) are applied. The customs authorities assess duties / taxes based on this determined customs value of imported or exported goods. The valuation mechanism is adopted to ensure revenue protection, fair application of tariff rates, and to curb under-invoicing.

14. The primary objective of the amendment in section 25 and the insertion of section 25A of the 1969 Act was twofold: (i) to implement Chapter VII of the WTO – Customs Valuation Agreement and (ii) to address chronic problems in Pakistan's import regime — especially the persistent menace of under-invoicing. Under-invoicing is a common method of trade-based money laundering and tax evasion,

where importers or exporters declare a lower value on invoices other than the actual transaction value to reduce customs duties, taxes, or to illegally transfer money. In other words, it refers to the unethical and illegal practice of deliberately stating a lower value on an invoice than the actual price of goods. In under-invoicing, the seller issues an invoice that shows a price lower than the actual transaction value. This false declaration is often aimed at evading taxes, customs duties, or to launder money.

15. As mentioned above, section 25A(1) empowers the DCV to determine the customs value of goods imported into or exported out of Pakistan on his own motion or on a reference made to him by (i) any person or (ii) an officer of Customs. The judgment under challenge, in effect, excludes local manufacturers of goods, which are similar to the goods imported into Pakistan and subjected to a process of valuation by the DCV, from the meaning of the expression "any person" used in section 25A(1). The rationale put forth by the high court for holding that local manufacturers have no standing to ask for a determination and/or enhancement of the customs value of imported goods under section 25A is that their interest is to have the value set at as high a level as possible, and that the transaction value or the value set in the valuation ruling is causing them injury on account of being too low. To avert such injury, the high court held that the local manufacturers could approach the NTC for the imposition of an anti-dumping duty on the imported goods.

16. In Pakistan, anti-dumping duties are imposed under the provisions of the 2015 Act and administered by the NTC under provisions of the National Tariff Commission Act, 2015. The collection of such duties is however done under the regime of the 1969 Act. The purpose of imposing an anti-dumping duty is to

counteract injury caused to the domestic industry by goods imported at dumped prices i.e., below their "normal value" in the exporter's domestic market.

17. The process of imposing such duties is not simple or swift. It is initiated by a complaint lodged by the domestic industry before the NTC. Thereafter, investigation is conducted by NTC to determine (a) import of goods at dumped prices, (b) injury caused by such import to the domestic industry, and (c) the causal link between the import at dumped prices and injury caused thereby to the domestic industry. Investigations by the NTC are inherently time-intensive, often stretching over 12-18 months before a final determination. For instance, section 29 of the 2015 Act gives NTC an outer time limit of 18 months to conclude an investigation. The process of investigation may or may not culminate in a recommendation by NTC for the imposition of a provisional or final anti-dumping duty. Where such recommendation is made, the Federal Government notifies the rate of duty, which may be *ad valorem* or specific. Where such duty is notified, the customs authorities collect it at the time of importation in addition to normal customs duties, taxes and other charges.

18. Under-invoicing is different from dumping which is based on selling below "normal value" – not just mis-declared customs values. Anti-dumping duty is not about under-invoicing in the customs sense – it is about whether imported goods are being sold in Pakistan at "dumped" prices (i.e., below their "normal value" in the exporting country). Such duties are meant to protect domestic industries from unfairly low-priced imports. Section 4 of the 2015 Act provides *inter alia* that a product shall be considered to be dumped if it is introduced into the commerce of Pakistan at a price which is less than its "normal value." Under-invoicing is an act of mis-declaration

and is handled under the customs law (section 25 to 25D of the 1969 Act), not under the anti-dumping laws. There may be no act of under-invoicing for anti-dumping duties to be imposed on certain imported goods. The process of goods valuation under section 25A on the other hand does not deal with trade distortion like dumping. The nature of the anti-dumping duty is that it is a trade remedy measure, not a valuation issue. The rate of the anti-dumping duty is investigation-based, not tied to the declared transaction value of the goods either imported or exported.

19. For anti-dumping duty to be imposed by NTC, three essential conditions have to be satisfied. Firstly, NTC must determine that dumping is occurring. Secondly, the domestic industry must have suffered or be threatened with material injury due to such dumped imports. And thirdly, a causal link must exist between the dumped imports and the injury. Even if invoices are correctly declared, anti-dumping measures can still apply if the export price is lower than the home market price or costs of production. Hence, under-invoicing is not required for anti-dumping duty to be imposed. The key distinction in the basis of calculation of anti-dumping duty and customs valuation is that the former is calculated on the basis of the margin of dumping (difference between export price and normal value of goods), whereas the latter is determined on the basis of price actually paid or payable (transaction value), or alternative methods of calculation envisaged by section 25 of the 1969 Act. Anti-dumping duty, whether provisional or final, is imposed after an investigation is carried out by the NTC whereas customs valuation is applied at the time of clearance of every consignment of goods imported into or exported out of Pakistan. Anti-dumping duty is a trade policy tool applied on top of normal customs duty when dumping is proved,

whereas customs valuation is a technical process to assess the value of goods for duty calculation applicable to all imports, regardless of whether dumping exists.

20. Where the issue is dumping, the remedy lies with the NTC under the provisions of the 2015 Act. Where the issue is under-invoicing, the remedy lies in customs valuation under section 25A. These are parallel but distinct remedies. Customs valuation under section 25A protects revenue and ensures fair valuation for duty/tax purposes. Anti-dumping duty protects domestic industry from injury caused by unfair trade practices – selling goods below their normal value. Both remedies can co-exist, but they address different harms.

21. Bearing in mind the distinction in the process for customs valuation of imported goods and the process for the imposition of anti-dumping duties on dumped imports, we are of the view that a complaint/application for the imposition of anti-dumping duty on goods imported at undervalued rates is not an alternative to the participation of local manufacturers of such goods in the process of goods valuation conducted under section 25A.

22. Pakistan has long struggled with under-invoicing and misdeclaration, which harms *inter alia* domestic industries. Under-invoicing injures not only the state (by depriving it of revenue) but also domestic manufacturers (by creating unfair price competition). Fair and transparent valuation increases state revenue and protects domestic industry from unfair price competition. A local manufacturer could be affected by under-invoicing because it allows cheaper, unfairly valued imports to enter the local market. Local manufacturers suffer when under-invoicing allows foreign goods to be cleared at artificially low values giving importers an unfair

advantage. Therefore, a local manufacturer does have a grievance against mis-declaration or under-invoicing and can validly make a reference under section 25A. Local manufacturers can have a meaningful role in the process of determining the customs value of imported goods. The material submitted by local manufacturers before the DCV under section 25A plays a specific and legally significant role in the process of determining the customs value of imported goods. They can supply relevant and credible evidence and data of fair market values of imported goods to support fair valuation such as price lists, catalogues, or invoices from foreign suppliers indicating actual international market prices; comparative price data from other importing countries; domestic production costs and market price data of identical or similar goods; industry reports, trade statistics, or cost sheets showing unreasonably low declared values; and expert opinions or technical data where necessary. It is therefore our view that a local manufacturer of the goods similar to the imported goods which are subjected to a process of valuation is not a rank outsider and can neither be prevented from providing material or information to the DCV during the process of determining the customs value of goods imported into or exported out of Pakistan, nor pointed in the direction of the NTC.

23. Local manufactures may well be motivated to make a reference to the DCV by the injury caused to them by the declared transactional value of the imported goods which the local manufacturers believe to be untrue. However, the purpose of the process of determination of customs value of goods is to ascertain the true transaction value of such goods and for this purpose "any person" can make a reference to the DCV and provide him with necessary material for making a fair determination. Therefore, it also

needs to be determined whether local manufacturers could be excluded from the meaning of "any person" used in section 25A(1) and therefore be deprived of a standing in proceedings conducted under the said section.

24. Section 25A was inserted in the 1969 Act through the Finance Act, 2006. Although the said section was subsequently substituted and amended, at all material times it entitled "any person" to make a reference to the DCV to determine the customs value of imported and exported goods. The definition of "person" was first inserted in the 1969 Act through the Finance Act, 2005. "Person" had been defined by section 2(pa) to include a company, an association, or a body of individuals whether incorporated or not. The definition of "person" in section 2(pa) was exactly in *pari materia* to the definition of "person" in section 3(39) of the General Clauses Act, 1897. Had it been the intention of the legislature to exclude local manufacturers from the definition of "person," it was open to it to have done so while inserting the definition of "person" in the 1969 Act through the Finance Act, 2005.

25. The word "includes" in section 2(pa) is to be interpreted keeping in view the text and context of the particular statute in which the word occurs. Lord Watson in the case of Dilworth Vs. Commissioner of Stamps (1899) A.C. 105 observed that when the word "include" is used in interpretation clauses to enlarge the meaning of words or phrases in the statute, "*these words or phrases must be construed as comprehending, not only such things as they signify according to their natural import, but also those things which the interpretation clause declares that they shall include.*" The inclusive definition of "person" in section 2(pa), in the absence of any exclusion, cannot be read into by excluding therefrom a company or

an association or a body of individuals whether incorporated or not engaged in the business of local manufacturing.

26. The word "person" finds mention numerous times in the 1969 Act. Although "person" had been defined by section 2(pa), section 25A(1) entitles *inter alia* "any person" to make a reference to the DCV to determine the customs value of imported goods. Where the legislature uses the phrase "any person" without qualification, it should be given a broad meaning unless restricted by context. Unless expressly limited, the phrase "any person" is wide enough to include importers, exporters, customs agents, trade bodies, or even local manufacturers. The phrase "any person" in section 25A(1) cannot be interpreted in a restricted sense so as to exclude from its scope local manufacturers who may come up with the material found relevant for determining the true and correct customs value of the imported goods. In the case of Government of N.-W.F.P. Vs. Muhammad Irshad (PLD 1995 SC 281), this court was confronted with the question as to whether the expression 'any law' used in Article 8(1) of the Constitution does not encompass a regulation made under the erstwhile Article 247(4) of the Constitution. This court, after referring to Article 8(1) which provides that "*[a]ny law, or any custom or usage having the force of law, insofar as it is inconsistent with the rights conferred by [Chapter-I] shall, to the extent of such inconsistency be void*", held as follows:-

*"The word 'any' is ordinarily used to enlarge the amplitude of the term to which it is attached and there seems to be no reason why the expression 'any law' as occurring in Article 8(1) be so narrowly construed as to exclude from its purview a Regulation which possesses the efficacy of law in a part of Pakistan, particularly when its effect has been extended to all customs and usages which have the force of law."*

27. In the case of Bank of Bahawalpur, Ltd. Vs. Chief Settlement and Rehabilitation Commissioner (PLD 1977 SC 164), this court

gave credence to the law laid down in the cases of the Queen Vs. Rowlands (1882) 8 QBD 530 and Duck Vs. Bates (1884) 12 QBD 79 to the effect that the word "any" is an expression of utmost generality removing all limitations or qualifications. Furthermore, in the case of Inamur Rehman Vs. Federation of Pakistan (1992 SCMR 563) this court, while interpreting the word "any" used in section 2(2) of the Foreign Exchange (Prevention of Payments) Act, 1972 (which entitled "any person" or "any claimant" to file his claim with the government in the manner as prescribed by it), held as follows:-

*"In the first place subsection (2) uses the word "any" with reference to person or authority to whom any amount of money is payable by the person repatriating the foreign exchange. The other expression used is "any claim" which can be represented in terms of money. These expressions are of very wide amplitude. The term "any" according to the Black's Law Dictionary (Fifth Edition) page 86 means: one out of many; an indefinite number; one indiscriminately of whether kind or quantity. With reference to case law it has been stated: Word "any" has a diversity of meaning and may be employed to indicate "all" or "every" as well as "some" or "one" and its meaning in a given statute depends upon the context and the subject-matter of the statute."*

28. Prior to the issuance of the impugned judgment, section 2(pa) of the 1969 Act defined "person" to include a company, an association, or a body of individuals whether incorporated or not. After the issuance of the impugned judgment, section 2(pa) was amended by the Finance Act, 2018 by insertion of the phrase "a local manufacturer" to be included in the meaning of a "person". For the purposes of clarity, the amended section 2(pa) read thus:-

*"2(pa) "person" includes a local manufacturer, a company, an association, a body of individuals whether incorporated or not."*

**(Emphasis added)**

29. The said amendment appears to be very odd if we may say. The unamended section 2(pa) already included companies, associations, and bodies of individuals whether incorporated or not in the definition of "person". Any of these could certainly be "local manufacturers." Without express mention of the term "a local

manufacturer" in section 2(pa), a "person" would naturally cover companies, bodies of individuals and firms – and by extension also local manufacturers.

30. The question that crops up in the mind is why would Parliament go out of its way to single out "a local manufacturer" and include it in the definition of "person." It can be argued that the phrase "a local manufacturer" was specifically included in the definition of "person" in section 2(pa) to give domestic industry a clear legal standing in the process for determining the customs value of imported goods. But the officials appearing for the Customs Department submitted that the said amendment was brought about to overcome the effect of the impugned judgment so that a local manufacturer could also make a reference to the DCV to determine the customs value of goods under section 25A(1).

31. It is not unknown for the legislature to name a specific category explicitly, even if it is already covered by a general category. The purpose is not redundancy but rather emphasis and clarification. With express mention of the phrase "a local manufacturer," Parliament made it unmistakably clear that local manufacturers are included in the definition of "person" and therefore have a standing before customs authorities. While we agree with the observation made by the High Court of Sindh in the case of Saadia Jabbar Vs. Federation of Pakistan (2018 PTD 1746) that "*amendments are usually intended (and therefore generally presumed by courts) to change the law,*" we are of the view that the amendment brought about in section 2(pa) through the Finance Act, 2018 was to overcome the findings in the impugned judgment that local manufacturers have no standing to ask for a determination of customs value of goods under section 25A(1), and to make it

unmistakably clear that local manufacturers have a standing before customs authorities and are not strangers to the proceedings before the DCV under section 25A(1). If local manufacturers were not included in the definition of "person," the binding effect of the impugned judgment under Article 201 of the Constitution would deny them the right to make a reference to the DCV under section 25A and instead be pointed in the direction of the NTC.

32. Learned counsel for the appellant in civil appeal No.546/2019, in his written arguments, has taken the position that duties imposed under the 1969 Act are essentially taxes imposed by the legislature to provide protection to local industry and generate revenue. Indeed, customs duties are imposed with the primary aim of generating revenues for the state but the process of customs valuation of imported goods in terms of section 25A is to determine the correct customs value of imported goods and, in such a process of determination, protection to the local manufacturers becomes relevant only by ensuring that imports are not undervalued. The DCV is not bound by the local manufacturer's evidence alone; he must conduct an independent determination. The standing that the local manufacturers have in the process for the determination of customs value carried out is only to facilitate the DCV in determining the correct and accurate customs value of the imported goods. The aim is not in this process to protect the interests of the local manufacturers by striving to determine the customs value at a higher rate. The participation of the local manufacturers in the process for determination of the customs value of imported goods under section 25A(1) may well be motivated by the desire for such value to be at a higher rate, however the injury to the local manufacturer is of no consequence where the determination of the

customs value carried out under the said provision is based on the true transaction value of the imported goods.

33. Since we have held that a local manufacturer of goods similar or identical to the ones which are imported and subjected to the determination of customs value does have a standing in such process conducted by the DCV, such manufacturer would *ipso facto* also have a right to file a revision petition under section 25D before the DG-CV against the determination made on a reference to the DCV by the local manufacturer. It ought to be borne in mind that section 25A(1) gives the right to "any person" to make a reference to the DCV to determine the customs value of the imported or exported goods. The said section gives no such right to "any person" to make a reference to the Collector of Customs, who has been empowered to make a determination only on his own motion.

34. Having answered the first question, we now propose to determine whether the DG-CV, while exercising revisional jurisdiction under section 25D, can substitute his findings with those of the Collector or the DCV. When the impugned judgment was issued, section 25D read thus:-

*"25D. Revision of the value determined.- Where the customs values has been determined under Section 25A by the Collector of Customs or Director of Valuation the revision petition may be filed before the Director-General of Valuation within thirty days from the date of determination of customs value and any proceeding pending before any court, authority or tribunal shall be referred to the Director-General for the decision."*

35. The high court has held that in cases where the DG-CV finds the determination carried out by the Collector or the DCV not to be in accordance with the law, the same can be set-aside, but after doing so, the DG-CV cannot substitute his own determination for that of the Collector or the DCV. The high court took the view if it was to be held that the DG-CV could substitute his own

determination for that of the Collector or the DCV, that would convert the revisional jurisdiction into appellate jurisdiction.

36. It is well-settled that the essence of revisional jurisdiction lies in the duty of the superior tribunal or officer entrusted with such jurisdiction to see that subordinate tribunals or officers keep themselves within the bounds prescribed by law and that they do what their duty requires them to do and that they do it in a legal manner. However, the scope and ambit of revisional jurisdiction can vary from statute to statute. Section 25D as extracted above is widely worded. It provides for a revision petition to be filed before the DG-CV within 30 days against the determination made under section 25A by the Collector or the DCV. Under section 25D, the DG-CV can exercise revisional powers for the purpose of satisfying himself as to the legality or propriety of the determination made by either the Collector or the DCV under section 25A. In other words, on a revision petition, the DG-CV can revise the determination made by the Collector or the DCV and this power has not been hedged or qualified by any condition or limitation. Section 25D does not contain any controlling expressions for restricting or circumscribing the revisional power of the DG-CV.

37. The power of revision under section 25D of the 1969 Act is not analogous or akin to the one under section 115 of the Code of Civil Procedure, 1908 ("**CPC**"). The power of revision under section 115 CPC is predicated by the controlling expressions therein, in that it can be exercised in cases where the subordinate court appears (i) to have exercised a jurisdiction not vested in it by law, or (ii) to have failed to exercise a jurisdiction so vested, or (iii) to have acted in the exercise of its jurisdiction illegally or with material irregularity. It would not be appropriate to read the conditions for the exercise of

revisional jurisdiction under section 115 into section 25D. The mere fact that section 25D of the 1969 Act, unlike section 115 CPC, has no provision empowering the revisional authority to make such order as it thinks fit would not, in our view, justify a narrow meaning of the word "revision" used in section 25D. Reference in this regard may be made to the judgment in the case of Kala Vs. Board of Revenue (PLD 1985 SC 208) wherein this Court, while interpreting section 13 of the West-Pakistan Consolidation of Holdings Ordinance, 1960 (which confers revisional jurisdiction on the Board of Revenue against orders passed by any Revenue or Consolidation Officer), held as follows:-

*"The power preserved under section 13, on the other hand, as the scheme of the Ordinance plainly shows, is the power of superintendence and control over the subordinate functionaries in the structure of the authorities envisaged under the Ordinance. This power appears to be vast and unbridled in its scope and amplitude, as there are no statutory limitations placed upon its reach and the manner and its exercise except the time limits on its recourse on motion of a party, and that also, in the case of Board of Revenue. In general the essence of revisional jurisdiction, as contrasted with the appellate jurisdiction, is that the revisional jurisdiction is discretionary whereas the appellate jurisdiction has to be exercised on an appeal preferred as of right. A right is conferred upon the parties to appeal and the appeal becomes a continuation of the original proceedings. On the other hand the power exercised by the revisional Court or authority is not that of continuing the original proceedings but of examining what has already taken place with a view to determine whether what had already taken place suffers from any illegality or impropriety. But the extent of revisional power cannot be determined by applying any general notions or concepts, for the simple reason that this jurisdiction is a creature of the statue and is regulated by the express terms in which it is couched. Thus, in the C.P.C., under section 115, the revisional jurisdiction is limited to correcting the errors of jurisdiction committed by the subordinate Courts. Further the statue expressly provides limits as to class of cases in which this jurisdiction can operate, namely, in cases decided by a subordinate Court in which no appeal lies to the Court whose revisional jurisdiction is invoked. This, however, is a statutory limitation which cannot be imported in construing the scope of revisional powers under other jurisdictions. The extent and scope of such jurisdiction is regulated by the statue creating the same and would, therefore, be determinable according to the terms of relevant statue. We have found no limitation of the nature in the language of section 13 and we are, therefore, of the view that such limitations cannot be read into the provisions when non exist therein."*

**(Emphasis added)**

38. We therefore take the view that the amplitude of revisional power conferred on the DG-CV by section 25D is more extensive than the power exercisable by a court under section 115 CPC.

39. In the impugned judgment, no reference was made or consideration given to section 25A(4) of the 1969 Act. This provision makes the customs value determined under section 25A(1) to be applicable "*until and unless revised or rescinded by the competent authority.*" The competent authority to revise the determination made under section 25A is the DG-CV. The phrase "revised or rescinded" used in section 25A(4) is to be read disjunctively in that the DG-CV, while deciding a revision petition under section 25D, can either rescind (i.e. withdraw, annul or quash) the determination or revise (i.e. correct or modify) the same.

40. The word "revision" has been defined in the Black's Law Dictionary (9th Edition) as a re-examination or careful review for correction or improvement. The word "revise" was interpreted in M/s. Ramkanai Jamini Ranjanpat Pvt. Ltd. Vs. Member Board of Revenue, W. Bengal (1976 (3) SCC 369) = (AIR 1976 SC 1545) as follows:-

*"The word 'revise' occurring therein which in dictionary is described as meaning to 're-examine, to review, to correct, or to amend the fault' is not hedged or qualified by any condition or limitation. The controlling expressions like' for the purpose of satisfying himself as to the legality or propriety of the 'order passed' or 'regularity' of the proceeding which are susceptible of being construed as restricting the revisional power to rectification of an illegality or impropriety of the order or of irregularity in the proceeding are also not to be found therein. There is also nothing in the Bengal Sales Tax Rules, 1941 (hereinafter called 'the Rules') to circumscribe or limit the power."*

41. In section 25A(4), the word "revised" and in section 25D, the word "revision" have been used in their ordinary sense and mean not just to re-examine the finality or applicability of the valuation ruling made by the Collector or the DCV but also to review or correct the same provided the DG-CV has sufficient material before him to

make such correction and does not feel the need to remand the matter to the Collector or the DCV, as the case may be. This power to revise refers to the legal authority of a higher forum to examine and correct a decision or order passed by a subordinate authority. The DG-CV's power to revise under section 25D cannot be circumscribed by obligating him to remand the matter to either the Collector or the DCV where he finds the determination of customs value made under section 25A(1) not to be sustainable. We cannot bring ourselves to subscribe to the view taken by the high court as where revisional jurisdiction is conferred on a body without circumscribing the scope of jurisdiction, it cannot be held that revisional jurisdiction inherently prohibits the revisional forum from substituting its view with that of the one under revision. We are thus of the view that the DG-CV's power of revision under section 25D encompasses the power not just to set-aside the customs valuation by the Collector or the DCV but also to correct such valuation on the basis of the material that was presented before the Collector or the DCV, as the case may be. Consequently, while exercising revisional jurisdiction under section 25D, the DG-CV would be competent to set-aside the determination made under section 25A(1) and thereafter exercise discretion either to remand the matter to the Collector or the DCV as the case may be or to modify or substitute (which would include increase or decrease) the determination under revision.

42. In view of the above, the titled appeals are allowed in the above terms in that the impugned judgment dated 19.03.2018, to the extent inconsistent with the instant judgment is set aside. No costs.

43. Since the titled civil appeals have been allowed, the applications for impleadment (i.e. civil miscellaneous application

No.3656 of 2019 in civil appeal No.225 of 2019 and civil miscellaneous application No.4607 of 2019 in civil appeal No.546 of 2019) and stay application (i.e., civil miscellaneous application No.409 of 2023 in civil appeal No.225 of 2019) have been rendered infructuous, which are accordingly dismissed as such.

Announced in open Court on 17.10.2025 at Islamabad.

Approved for reporting  
[\*\*] Ahtesham Majid