

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRAs 395 to 401 of 2012

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For hearing of CMA No.2434/2012.

28.10.2025

Mr. Darvesh K. Mandhan, advocate for the applicant.
Mrs. Masooda Siraj, advocate for the respondent.

These references have been pending for over thirteen years. The primary question of law for determination was whether the Customs Appellate Tribunal was justified in upholding that short levy of excise duty chargeable at the import stage could be recovered subsequently under the Customs Act, 1969. This question has recently been addressed by the Supreme Court in its judgment dated 05.09.2025 in *Director of Post Audit Clearance vs. Nestle Pakistan Limited (Civil Petition 70-K of 2023)*. Therefore, in mutatis mutandis application of the binding ratio illumined, the question is decided against the applicant and in favor of the respondent authority.

The other issue pleaded was whether the order in original was time-barred. The issue has been exhaustively addressed in the impugned judgment, on typed page 15 thereof onwards, and despite repeated requests learned counsel has remained unable to displace or distinguish the law relied upon and / or findings so recorded. Under such circumstances no question of law has been articulated before us to address in such regard.

These reference applications are disposed of 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