## Special Customs Reference Application 1040 of 2024

| DATE | ORDER WITH SIGNATURE OF JUDGE |
|---|---|

1. For orders on office objection 26.
2. For hearing of CMA 4626/2024.
3. For hearing of main case.
4. For orders on CMA 4627/2021.

**04.11.2025**

Sardar Zafar Hussain, advocate for the applicant.
Rana Sakhawat Ali, advocate for respondent.

On 07.10.2025, the following order was passed:

> "Per learned counsel, the impugned judgment merely consists of reproduction leading to a dissonant conclusion. He states that even the order does not qualify as a speaking order, however, the controversy is also clinched in favour of the applicant department by virtue of a recent judgment of the Supreme Court dated 05.09.2025 rendered in the case of *Director of Post Audit Clearance v. Nestle Pakistan Limited* (Civil Petition No.70-K of 2023) and connected matters.
>
> Admit reference; notice to the respondent; to come up on 12.10.2025. In the meanwhile, operation of the impugned judgment dated 24.10.2024 passed in Rectification Applications (Custom Appeal No.K-7817/2021) is suspended."

Today, learned counsel for respondent is present and concedes to the foregoing. The sole question for determination is whether short levy of Sales Tax, Income Tax etc. could be enforced post clearance by the Customs department. The respective parties state that the issue has already been decided in favour of the applicant department vide recent judgment of the Supreme Court dated 05.09.2025 rendered in the case of *Director of Post Audit Clearance v. Nestle Pakistan Limited* (Civil Petition No.70K of 2023) and connected matters, therefore, in *mutatis mutandi* application thereof, the question may be decided in favour of the department. Order accordingly. Reference application is disposed of.

A copy of this order 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.

Judge

Judge

M. Khan