

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 476 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on office objection
- 2. For hearing of main case
- 3. For hearing of CMA No.2308/2024

19.02.2026

Sardar Zafar Hussain, advocate for the applicant

Learned counsel for the applicant places courier tracking report on record to demonstrate that service has been effected upon the respondent. He states that the matter is pending since 2024 on settled question of law and the respondent has voluntarily chosen to remain absent in order to thwart the adjudication. Be that as it may, learned counsel states that the sole question of law, as observed vide order dated 29.01.2026 is whether the Customs Authorities who were empowered to enforce the collection of taxes post clearance. He states that the said question has already been decided by the honourable Supreme Court in the case of *The Directorate of PCA vs. Nestle Pakistan Limited and others* reported as 2025 PTD 1634. He states that the said judgment is squarely binding upon this court, therefore, in mutatis mutandis application of the reasoning the question may be answered in favour of the applicant department and the reference be disposed of. Order accordingly.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge