

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 720 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

1. For orders on office objection No.26.
2. For hearing of main case.
3. For hearing of CMA No.3194/2024.

21.05.2026

Mr. Pervaiz Ahmad Memon, advocate for the applicant.

Mr. Muzammil Hussain, advocate files Vakalatnama on behalf of respondent, same is taken on record.

The sole question framed for determination is as follows:

Whether the jurisdiction conferred under the Customs Act, 1969, extends to determination or adjudication of liabilities under the Income Tax Ordinance and the Sales Tax Act after clearance of goods?

Learned counsel for the applicant states that this is not the case of first impression and matter is inclusively decided by the honourable Supreme Court vide a judgment reported as *2025 PTD 1634*. Learned counsel articulates no cavil to the aforesaid. In view hereof, the proposed question is answered in favour of the applicant department and against the respondent. Reference application stands disposed of in the aforesaid terms.

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.

Judge

Judge