

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

**SCRA 78 of 2025**

---

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

---

1. For hearing of CMA No.633/2025
2. For hearing of main case
3. For hearing of CMA No.634/2025

**07.05.2026**

Mr. Pervaiz Ahmed Memon, advocate for the applicant  
Mr. Ahsan Ali, advocate for respondent

Following questions of law had been proposed for determination:

1. Whether the learned Customs Appellate Tribunal has erred in the law by discarding the vires of section 06 of the Sales Tax Act, 1990 wherein it is categorically held that Sales Tax in respect of goods imported into Pakistan shall be charged and paid in the same manner as if it were a customs duty in respect to collection, payment and enforcement including recovery of Sales Tax under Sales Tax Act, 1990?
2. Whether the learned Customs Appellate Tribunal has erred in the law by holding that customs officers are not empowered to recover the short levy amount of sales tax while disparaging vires of sections 32, 202, and 179 of the Customs Act, 1969 read with Section (6) of the Sales Tax Act, 1990 which in fact profusely empower the customs Officer to recover the quantum of sales tax and income tax?

It is jointly stated that these questions are squarely covered in favour of the applicant department by virtue of judgment of honourable Supreme Court in the case of The Directorate of PCA vs. Nestle Pakistan Limited and others reported as 2025 PTD 1634.

The only contra contention of the learned counsel for respondent is that the SRO under which the claim is made in the present case is inconsistent with the earlier SROs. Respectfully, the law enunciated is insofar as post-clearance recovery of taxes etc. by the Customs Department and it is that enunciation of law which is binding upon this court, therefore, the objection cannot be sustained. In view of the foregoing, the questions framed are answered in favour of the applicant and against the respondent. The reference application stands disposed of.

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