

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 314 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For order on CMA No. 2316/17.
- 2. For hearing of main case.
- 3. For hearing of CMA No. 2317/17.

12.10.2026

Mr. Khalid Mehmood Rajpar, advocate for the applicant.

Learned counsel presses the following question for determination:-

“Whether the applicant is not authorized and has no jurisdiction to recover sales tax, income tax, customs duty and additional sales tax, discovered to be short-levied, inadmissible exemption claimed after clearance of goods in accordance with law or in violation of Import Policy Order, as recently settled in principle by SC in *Nestle Pakistan* reported 2025 SCMR 1974?

Learned counsel demonstrates that pursuant to order for the substituted service, service has been effected through publication and the relevant excerpt of the newspaper is on file.

Learned counsel states that this is no case of first impression as the question has already been decided in favour of the applicant department by the Supreme Court by virtue of judgment in the case of *Nestle Pakistan* reported as 2025 SCMR 1974. He states that said judgment is squarely binding upon this bench, therefore, in mutatis mutandis application thereof, the question be answered in favour of the applicant department and against the respondent. Order accordingly.

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(10) of the Customs Act, 1969.

Judge

Judge