

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application No. 408 of 2011

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For order on CMA No. 3831/2016.
- 2. For hearing of main case.

20.10.2026

Mr. Aamir Ali Shaikh, advocate for the applicant.

This matter is pending since 2011 and pursuant to orders of substituted service, service has been effected through publication. The relevant newspaper excerpts etc. are available on record.

Per learned counsel, the primary question that arises from the impugned judgment is whether where the Custom department was empowered to initiate proceedings for short levy of taxes; post clearance of consignment etc. Learned counsel states that the said question has already been determined in favour of the Applicant department by virtue of the judgment of the Supreme Court in the case of Nestle Pak reported as 2025 SCMR 1974. He states that the said judgment is binding upon this court, therefore, in mutatis mutandis application thereof the question be answered in favour of the applicant department. Order accordingly.

He further articulates that the following questions had been recorded for determination vide Order dated 11.03.2015:

- (a) Whether in the facts and circumstances of the case learned Appellate Tribunal was justified to attribute / interpret, computer leads (PCT 9908.0080) to include networking cables (PCT 8544.4190)?
- (b) Whether in the facts and circumstances of the case learned Appellate Tribunal was justified to interpret / attribute, computer peripheral units (entry 45, iv schedule STA) to include networking cable?

Learned counsel states that the said questions ought to have been referred by the learned Appellate Tribunal to the Classification Committee in terms of the judgment of the Supreme Court in the case of K.S. Sulemanji Esmailji reported as 2025 PTD 260. Learned counsel states that the aforementioned judgment is squarely binding upon this court, therefore, in mutatis mutandis application thereof, the questions be answered in favour of the Applicant Department; the impugned judgment be set aside and the matter be remanded to the Classification Committee for proceedings in accordance with the authority cited supra. 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(5) of the Customs Act, 1969.

Judge

Judge