

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
SCRA No. 230 of 2013

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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Hearing Case

For hearing of main case.

20.10.2026

Sardar Zafar Hussain advocate for the applicant.

Learned counsel proposes this reference to the extent of following question of law:-

“Whether in the light of facts and circumstances of the case and considering the provisions of Section 25-A(2) & 32 of the Act, the Appellate Tribunal erred in law to hold that the short levied amount of revenue cannot be recovered after clearance of the goods?”

Learned counsel states that the said question has been answered in favour of the Applicant department by the Hon’ble Supreme Court in the case of Nestle Pakistan Limited reported as 2025 SCMR 1974. He states that in view of binding precedent of the honourable Supreme Court, this question be answered in favour of the Applicant department and the reference be disposed of. 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

Amjad p.s..