ORDER SHEET

# IN THE HIGH COURT OF SINDH AT KARACHI

**SCRA 731 of 2019**

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

1. For hearing of main case
2. For hearing of CMA No.3452/2019

**02.11.2026**

Sardar Zafar Hussain advocate files vakalatnama on behalf of applicant which is taken on record.

Learned counsel presses this reference to the extent of following question:

> "Whether the learned Appellate Tribunal has erred in law by holding that the customs officer are not empowered to recover the short levy in terms of Section 32 of the Customs Act, 1969 read with provision of Sales Tax Act, 1990 which in fact profusely empower the Customs Officer to recover the quantum of sales tax and income tax?"

Learned counsel states that this is no case of first impression and the matter has been conclusively decided by the honorable Supreme Court in the case of Nestle Pakistan Limited reported as 2025 SCMR 1974. Learned counsel states that in *mutatis mutandis* application of the binding authority the question be answered in favour of the applicant and against the respondent. Order accordingly

A copy of this decision may be sent under 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