ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

SCRA No. 1625 of 2023
SCRA No. 1626 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of main case.
2. For hearing of CMA No. 4435 of 2023.

03-11-2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

Following question of law has been proposed for determination:

> "Whether by virtue of the provisions of Section 6 of the Sales Tax Act 1990, Section 148 of the Income Tax Ordinance 2001 read with section 32, 179 and 202 of the Customs Act, 1969, the customs authorities are not empowered for the levy, assessment, collection, enforcement and recovery of the sales tax and allied taxes besides customs duty on imported goods?"

Order dated 06.02.2026 represents that service had been effected upon the respondent.

Learned counsel states that this is no case of first impression and the issue has already been decided in favour of the applicant department by the honorable Supreme Court in the case of Nestle Pakistan reported as 2025 SCMR 1974, therefore, in *mutatis mutandis* application of the binding authority cited *supra*, the question be answered in favour of the applicant department 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. Office is instructed to place a copy hereof to the connected file.

Judge

Judge

SADAM