ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 828 of 2015

DATE	ORDER WITH SIGNATURE OF JUDGE

For hearing of main case

<u>07.09.2026</u>

Sardar Zafar Hussain, advocate for the applicant

Following question of law had been proposed for determination:

> "Whether the learned Appellate Tribunal has not erred in law by not considering the facts that it is not a case of recovery of Sales Tax and Income Tax evaded on already cleared goods rather a case of mis-declaration in terms of Section 32(1) read with Section 79(1) of the Act, as the importer claimed benefit of inadmissible concession of Sales Tax & Income Tax at the import stage?"

Learned counsel states that in view of the judgment of Honourable Supreme Court in the case of Nestle Pakistan Limited reported as **2025 SCMR 969**, the question has already been decided in favour of the department applicant and against the respondent, therefore, in mutatis mutandis application thereof, the said question is answered in favour of the applicant department. Order accordingly. The reference application stands disposed of.

A copy of this decision may be sent under seal of this Court and the signature of the Registration to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969.

Judge

Judge

Amjad