ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 229 of 2013

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For orders on CMA No.296/2021
2. For hearing of main case

04.11.2026

Mr. Muhammad Khalil Dogar, advocate for the applicant

Following questions of law are pressed for determination:-

i. Whether in the light of facts & 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?

ii. Whether in the light of the established facts of the case and considering the spirit of provisions of Section 32 of the Act, the learned Appellate Tribunal erred in law to hold that no notice for the recovery of the short levied amount of revenue can be issued without re-opening of the case in terms of section 195 of the Act?

iii. Whether in the light of facts & circumstances of the case and considering the provisions of Sections 25-A(4) of the Act, the Appellate Tribunal erred in law to hold that a Valuation Ruling, issued under Section 25-A(1) of the Act, ceased to have affect after 90-days?

Per learned counsel for the applicant first two questions are covered in favour of the applicant department by virtue of judgment of the honorable Supreme Court in the case of Nestle Pakistan Limited reported as 2025 SCMR 1974. He states that the third question is covered in favour of the department by virtue of judgment of the honourable Supreme Court in the case of *Forte Marketing Services, Lahore* (Civil Petitions Nos. 86-K to 115-K of 2023). Learned counsel seeks that in view of the binding precedent 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