

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
**Special Customs Reference Application No.963 of 2024**

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DATE

ORDER WITH SIGNATURE OF JUDGE

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Hearing of case / Priority

1. For order on office objection
2. For hearing of main case
3. For hearing of CMA No.4310/2024

**22.04.2026**

Mr. Khalid Mehmood Rajpar, Advocate for the applicant

Per learned counsel the question pressed for determination is whether short levy taxes could be recovered by the Customs Department post clearance of the consignment.

Learned counsel draws attention to bailiff's report to demonstrate that service has been effected, however, the respondent opted to remain unrepresented without any intimation and or justification.

Learned counsel states that the question as aforesaid has already been conclusively decided by the Supreme Court in the case of *Nestle Pakistan Limited reported as 2025 SCMR 1974*. He states that the said judgment is squarely binding upon this Court, therefore, in *mutatis mutandis* application thereof the question framed may be answered in favour of the applicant-department. Order accordingly. This reference application is disposed of.

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(5) of the Customs Act, 1969.

Judge

Judge

Asif