

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 300 of 2015

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For hearing of main case.

06.10.2026

Mr. Khalilullah Jakhro, advocate for the applicant.

Following question has been proposed for determination:-

2. Whether in the presence of Sections 32(3A), 32(5) (e), 80(2) and 202 (1) of the Act read with sub Sections (5) and (6) of Section 148 of the Income Tax Ordinance, 2001, the learned Appellate Tribunal erred in law to hold that the Customs Officers have no authority to recover the short levied withholding tax, which was payable at the import stage as a "tax liability" c an importer in terms of Section 79(1)(b) of the Act as a part an parcel of his declaration?

Learned counsel demonstrates that pursuant to order for the substituted service, service has been effected through publication and the relevant excerpt of the newspaper is on file.

Learned counsel states that this is no case of first impression as the question has already been covered in favour of the applicant department by virtue of judgment in the case of *Nestle Pakistan* reported as *2025 SCMR 1974*. He states that said judgment is squarely binding upon this bench, therefore, in mutatis mutandis application thereof, the question be answered in favour of the applicant department and against the respondent. Order accordingly.

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(10) of the Customs Act, 1969.

Judge

Judge