

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 476 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

1. For hearing of main case.

27.08.2026

Mr. M. Rashid Arfi, advocate for the applicant.

The question proposed is whether the customs department could recover the short levied of taxes post-clearance of the consignment. Learned counsel states that the said question has already been answered in favour of the applicant by the Supreme Court in the case of Nestle Pakistan reported as 2025 SCMR 1974, therefore, in mutatis mutandis application of law so illumined the question be answered in favour of the applicant and against the respondent. Order accordingly.

A copy of this decision 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