ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 914 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection.
2. For hearing of CMA No.2717/2025.
3. For hearing of main case.
4. For hearing of CMA No.2718/2025.

16.11.2026

Mr. Khalid Mahmood Rajpar advocate for the applicant.

Learned counsel proposes following question for determination:

> Whether in view of the facts and circumstances of the case, the Appellate Tribunal has not erred in law to appreciate that customs has no jurisdiction to recover sales tax, income tax, customs duty and additional sales tax discovered to be short levied, inadmissible exemption claimed after clearance of goods in accordance with law"

Learned counsel states service has been effected and in such regard places courier tracking receipt etc on record

Learned counsel states that this is no case of first impression and the matter has already been conclusively decided by the honourable Supreme Court in the case of Nestlé Pakistan Ltd., reported as 2025 SCMR 1974. He states that in mutatis mutandis application of binding authority, the question be answered in favour of the applicant department 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

Khuhro/PS