

**ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI  
SCRA No.1144 of 2015**

Date	Order with Signature of Judge
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**Hearing of Case**

For hearing of Main Case

**18.03.2026**

Mr. Khalilullah Jakhro Advocate for the Applicant

Following questions of law were proposed for determination:

- (1) Whether considering the provisions of Section 79 (1) (b), Section 80 and Section 32(1)(c) and Section 180 of the Customs Act 1969 and 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 authorities have no power to adjudicate the matter of recovery of tax in a manner provided for recovery of the short levied customs duty?
- (2) Whether in the presence of Section 32 (3A), Section 32 (5) (e), Section 80(2) and Section 202(1) of the Customs Act 1969 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" of an importer in terms of Section 79(1)(b) of the Customs Act 1969 as a part and parcel of his declaration?

Learned counsel for the applicant states that the said questions have already been decided by virtue of judgment of Supreme Court passed on 05.09.2025 in Civil Petitions No. 70-K to 72-K of 2023 (the Directorate of Post Clearance Audit through its DG, FBR, Islamabad vs. Nestle Pakistan Limited, Islamabad and others, hence, in mutatis mutandis application hereof, the question may 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(5) of the Customs Act, 1969.

Judge

Judge