

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

SCRA 69 of 2016  
SCRA 70 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For orders on CMA No.631/2016.

**30.01.2026**

Mrs. Masooda Siraj, advocate for the applicant.

These references are pending since 2016. The questions proposed determination was whether the customs department was empowered to initiate post clearance proceedings in respect of sales tax, income tax etc.

Learned counsel for the applicant submits that pursuant to orders of this court for substitute service, service has been effected. Publication and the relevant newspaper cutting excerpts are placed on record.

Learned counsel further states that aforementioned question has already been conclusively determined by the honourable Supreme Court in the Nestle case reported as *2025 SCMR 1974* and the said judgment is squarely binding upon this court and for the same reasoning and rationale as in aforementioned judgment, the question framed herein be decided in favour of the applicant, against the respondent and the reference application be disposed of. 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. Office is instructed to place copy hereof in the connected file.

Judge

Judge