

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
**Special Customs Reference Application No.584 of 2019**

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DATE

ORDER WITH SIGNATURE OF JUDGE

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Hearing of case / Priority

1. For order on office objection
2. For hearing of CMA No.2925/2019
3. For hearing of main case
4. For hearing of CMA No.2926/2019

**16.04.2026**

Mr. Khalid Mehmood Rajpar, Advocate for the applicant

Following question is pressed for determination:

“Whether offence of misdeclaration through under invoicing comes within the meaning of Section 32(1) and 79(1) & applicant has jurisdiction to recover sales tax, income tax, custom duty and additional Sales tax discovered to be short-levied, inadmissible exemption claimed after clearance of goods in accordance with law, as recently settled in principle by SC in M/s Nestle Pakistan reported 2025 SCMR 1974?”

Learned counsel states that this matter is pending since 2019 and the respondent is continuously avoiding adjudication, therefore, pursuant to orders of substituted service, the same was effected through publication. He states that the relevant newspaper excerpts etc. are available on record.

Learned counsel states that the aforesaid question has already been decided in favour of the applicant-department by virtue of the Supreme Court judgment in the case of *Nestle Pakistan Limited reported as 2025 SCMR 1974*. He states that the said judgment is squarely binding upon this Court, therefore, in *mutatis mutandis* application thereof the question framed may be decided in favour of the applicant-department. Order accordingly. This reference application is disposed of.

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(5) of the Customs Act, 1969.

Judge

Judge