

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application Nos.1575 to 1578 of 2023

DATE

ORDER WITH SIGNATURE OF JUDGE

Hearing of case / Priority

1. For order on office objection
2. For hearing of CMA No.4151/2023
3. For hearing of main case
4. For hearing of CMA No.4152/2023

16.04.2026

Mr. Khalid Mehmood Rajpar, Advocate for the applicant

Learned counsel presses the following sole question for determination:

“Whether offence of misdeclaration 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 these references are pending since 2023 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. These reference applications are disposed of. Office to place a copy hereof in each connected reference application.

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