

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 1141 of 2015

DATE	ORDER WITH SIGNATURE OF JUDGE
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For hearing of main case.

30.09.2026

Ms. Masooda Siraj, advocate for the applicant.

The question pressed for determination is whether the Customs Department could recover short levy of taxes in respect of a consignment which has already been cleared etc.

Per learned counsel pursuant to orders granting plea of substituted service, publication has been effected and the relevant newspaper excerpt is available on record to demonstrate service.

Learned counsel states that this question has already been conclusively decided by the Hon’ble Supreme Court in the case of *M/s. Nestle Pakistan* reported as 2025 SCMR 1974, therefore, in view of binding precedent the said question be answered in favour of the applicant’s department and against the respondent. Order accordingly.

A copy of this decision may also 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