

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

Special Customs Reference Application No. 1331 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of main case.
2. For hearing of CMA No. 3257/2023.

**04.11.2025**

Sardar Zafar Hussain, advocate for the applicant along with Mr. Muhammad Siddiq, advocate and Mr. Tariq Aziz, AC Customs. Ms. Saima Syed, advocate for respondent.

The following question had been proposed for determination:-

“Whether in the light of facts and circumstances of the case, the learned Appellate Tribunal erred in law to hold that the Customs Authority is not empowered to collect the amount of Taxes in terms of Section 32 of the Customs Act 1969 and Section 6 of the Sales Tax Act, 1990 as the word “Tax” was inserted through Finance Act 2014 and “including recovery” was inserted through Finance Act 2015, respectively with deliberation and conscious that the sales tax will be recovered in the same manner as it is collected at the import stage?

Learned counsel for the respondent states that in view of the judgment of honourable Supreme Court in the case of *Nestle Pakistan Limited (Civil Petition 70K of 2023)* and connected matters, the question has already been decided in favour of the department applicant and against the respondent, therefore, in mutatis mutandis application thereof, the said question is answered in favour of the applicant department. The reference is disposed of accordingly.

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