

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
SCRA No.5 of 2013**

Date	Order with Signature of Judge
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Hearing of Case

1. For hearing of Main Case
2. For hearing of CMA No. 40 of 2013

18.03.2026

Mr. Muhammad Khalil Dogar Advocate for the Applicants
Mr. Umer Akhund Advocate for the Respondent

Following questions of law were proposed for determination:

- (1) Whether in terms of Section 3(2) and Section 12(3) of Federal Excise Act, 2005 read with Section 32 and 202 of the Customs Act, 1969, the customs authorities are not empowered to recover the determined evaded amount of federal excise duty in respect of goods imported into Pakistan?
- (2) Whether the learned bench erred in law by holding that the customs authorities have no jurisdiction to recover the amount of federal excise duty in respect of goods imported into Pakistan?

It is jointly stated that the said questions have already been decided by virtue of judgment of Supreme Court passed on 05.09.2025 in Civil Petitions No. 70-K to 72-K of 2023 (the Directorate of Post Clearance Audit through its DG, FBR, Islamabad vs. Nestle Pakistan Limited, Islamabad and others, hence, in mutatis mutandis application hereof, the question may be answered in favour of the Applicant department and against the Respondent. 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.

Judge

Judge