

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application No.212 of 2024

DATE

ORDER WITH SIGNATURE OF JUDGE

Hearing of case / Priority

1. For hearing of main case
2. For hearing of CMA No.849/2024

02.04.2026

Sardar Zafar Husasin, advocate for the applicant

Following question had been proposed for determination:

“1. Whether in the light of facts and circumstances of the case, the learned Appellate Tribunal erred in law to hold that the Customs Authority empowered to collect the amount of taxes in terms of section 32 and section 179 of the Customs Act, 1969?”

Courier receipt is placed on record to demonstrate that service has been effected.

Learned counsel 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 applicant- department and against the respondent, therefore, in mutatis mutandis application thereof the said question is answered in favour of the applicant department. Order accordingly. The reference 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

Asif