

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 627, 578 & 579 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For hearing of CMA No.2939/2024
2. For hearing of main case
3. For hearing of CMA No.2940/2024

30.04.2026

Mr. Faheem Raza Khuhro, advocate for the applicant
Sardar Muhammad Ishaque, advocate for respondent

Following questions of law had been proposed for determination :

1. Whether the learned Customs Appellate Tribunal erred in law by adjudicating a technical issue relating to the classification of goods, instead of referring the matter to the Classification Committee as mandated under the Customs Act and applicable rules?
2. Whether, on the facts and circumstances of the case, the learned Customs Appellate Tribunal was justified in holding that the departmental authorities lacked jurisdiction to recover short-levied duties and taxes pursuant to a show cause notice issued under Sections 32(1) and 32(2) of the Customs Act, 1969, on the basis of a post-release scrutiny of the goods declaration?
3. Whether, on the facts and circumstances of the case, the learned Customs Appellate Tribunal was justified in holding that the departmental authorities lacked jurisdiction to collect and recover Sales Tax under section 3 read with section 6 of the Sales Tax Act, 1990, and Advance Income Tax under section 148 of the Income Tax Ordinance, 2001, on the basis of a post-release scrutiny of the goods declaration?"

It is submitted that insofar as questions No.2 & 3 are concerned, they are already covered in favour of the applicant department by virtue of judgment passed by the honourable Supreme Court in the case of *Nestle Pakistan* reported as 2025 SCMR 1974. Insofar as question No.1 is concerned, it is jointly stated that the honouable Supreme Court has already observed in the case of K.S Sulemanji Esmailji reported as 2025 SCMR 121 that correct course of action for the matter to be referred to the Classification Committee. Respective learned counsel seek that in *mutatis mutandis* application of the binding judgment this issue may also be referred to the learned Classification Committee. Order accordingly. Reference applications are disposed of. Office is instructed to place copy of this order in connected matters.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969

Judge

Judge