ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 13 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection.
2. For hearing of main case.
3. For hearing of CMA No.84/2025.

11.11.2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

Following questions had been proposed for determination:

1. Whether offence of mis-declaration comes within the meaning of section 32(1) and 79(1) and applicant has jurisdiction to recover sales tax, income tax, custom duty and additional sales tax discovered to be short-levied, inadmissible exemption claimed after clearance of goods in accordance with law, as recently settled in principle by SC in Nestle Pakistan reported as 2025 SCMR 1974?

2. Whether the applicant have jurisdiction to recover sales tax, income tax, custom duty and additional sales tax discovered to be short-levied, inadmissible exemption claimed after clearance of goods in accordance with law?

Courier report and tracking report placed on record to demonstrate that service has been effected.

Learned counsel states that the questions have been decided by the honourable Supreme Court in Nestlé Pakistan Ltd., reported as 2025 SCMR 1974. Therefore, in mutatis mutandis application of the binding authority, the questions be answered in favour of the applicant 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(10) of the Customs Act, 1969.

Judge

Judge

Khuhro/PS