ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 1387 of 2015

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

For hearing of main case.

12.11.2026

Mr. Pervaiz A. Memon, advocate for the applicant.

Following questions are pressed for determination:-

i. Whether the learned Appellate Tribunal has erred in law not to consider that in terms of sections 79(1), 80, 32 of the Act, read with section 6 of the Sales Tax Act, 1990, sub-sections (5) and (6) of section 148 of the Income Tax Ordinance, 2001, the appropriate officer is not only authorized to collect but also to recover other taxes i.e. sales tax and income tax in same manner and at the same time, as if it were a duty of customs?

ii. Whether the learned Appellate Tribunal has not erred in law not to considered that the respondent committed gross mis-declaration in respect of description, PCT classification, weight and value of the goods, hence, contravene the provisions of section 32(1), 32(2) read with section 25-A, 79, 80 of the Act?

Courier tracking report is placed on record, which demonstrates that service has been effected upon the respondent.

Learned counsel states that insofar as the first question is concerned, learned Tribunal has not appreciated the edict of the Honourable Supreme Court in the case of *Nestle Pakistan* reported as *2025 SCMR 1974.* Learned counsel states that insofar as second question is concerned, the learned Tribunal has not been assisted with dictum in the case of *K.S. Sulemanji* reported as 2025 SCMR 121. Learned counsel states that in such circumstances, it may be just and proper for the impugned judgment to be set aside and the matter remanded back to the learned Tribunal for adjudication afresh in accordance with law. The plea is well reasoned. Order 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(10) of the Customs Act, 1969.

Judge

Judge

Ayaz p.s.