

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

S.C.R.A. 1047 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection
2. For hearing of main case
3. For hearing of CMA No.4731/2024

**09.10.2025**

Mr. Pervaiz Ahmad Memon, advocate for the applicant.  
Mr. Shabieh Haider, advocate for respondent.

This reference application pertains to a vehicle alleged to have been smuggled with tampered chassis. Post detention, show cause and Order-in-Original No.4180 of 2024 dated 28.02.2024 was issued, the operative part thereof reads as follows

"17. I have examined the case record, and heard the verbal arguments of the respondent and the department. The respondent has failed to produce any documents that substantiate his claim that seized goods have been brought into the country legally complying all formalities & paying leviable duty & taxes, also the circumstances surrounding the seizure -and, tempered/re-punched chassis of the accompanying vehicle do not absolve the respondent from the mala-fide intent. Therefore, I don't find any reason to disagree with the contentions of seizing agency brought in Show Cause Notice, therefore the seized goods along with vehicle are ordered to be confiscated under clause (8) & (89) of Section 156(1) and Section 157(2) of the Customs Act, 1969, for violation of Section 2(s) & 16 of the Customs Act, 1969, read with SRO 566 (1)/2005 dated 6/6/2005, further read with Section 3(1) of Imports & Exports (Control) Act, 1950.

Thereafter the appellant filed Customs Appeal No.H-2673/2024 and vide judgement dated 21.10.2024 the impugned order was overturned and the vehicle was directed to released unconditionally. The operative part of the order is reproduced herein below :

7. I have gone through the available case record and have considered verbal & written arguments put forth by both parties. The counsel for appellant contended that FSL report speaks as gives its opinion about Chassis No as "The present Chassis No. AK176KA-45544 is self-made punched/fake digits" The said FSL does not reveal it as tempered. The counsel further furnished submitted a copy of letter from Hino Pak Ltd addressed to Registrar Custom Appellate Tribunal, Quetta Bench, in Customs Appeal No. G- 2800/2020 specifically clarifying that "We hereby confirm that the Chassis numbers of all HinoPak Motors Limited are manually punched till date" In view of above it is confirmed that Chassis site of said vehicle is neither tempered nor erased one.

8. In view of above facts and considering the age of vehicle I do not find any reason to agree with respondent/ department about charge of non-payment of duty and taxes and tempering of chassis cite at this belated stage. By considering and being convinced with the factual position, I hereby allow the Appeal and set aside the impugned orders passed by lower fora. The subject vehicle is ordered to be released unconditionally by the respondent/department to its lawful owner/appellant.

9. The appeal is allowed and disposed of in above terms.

Insofar as the questions of law concerned, the same are hereby reformulated in concise form to be as to whether the vehicle found to be in doubt with tampered chassis etc could be released by the learned Appellate Tribunal.

The learned counsel for the applicant states the same could not have been possible and in such regard he relied upon on the recent judgment of Supreme Court passed on 03.03.2025 in Civil Appeals 1088, 1231 to 1236 of 2013 (*Intelligence Officer, Directorate of Intelligence & Investigation FBR and others vs. Abdul Karim*). Per learned counsel for respondent the relevant vehicle was devoid of any such infirmity, hence, was rightly released by the learned Appellate Tribunal.

Heard and perused

Our attention is drawn to page 71 of the court file which is a copy of the FSL report 28.12.2023, it categorically states that the chassis number is self-made punched / fake digits. We have also been assisted with a letter issued by a vehicle manufacturing / assembling company, available at page 75, which states that chassis number under reference was not issued by them. Be that as it may, questions of fact are to be determined in adjudication and the record available denotes that the same has been done inter alia assisted by the instruments referred to supra.

Without going into any verbose reproduction of law etc., it is observed that the controversy is clinched by para 22 of the Supreme Court judgment that reads as follows:

22. This principle however is distinguished for the case where vehicles were found with tampered chassis and engine numbers. If this is seemingly done to match the statistics of original vehicles auctioned or brought into Pakistan officially having different chassis/engine number, the lawful excuse may not be applicable in case of tampered vehicle. This would not include those vehicles which were acquired via auction report explicitly disclosing such tampering and tampered statistics. Also at times the engine and chassis numbers are changed which are also excluded from any action. provided it was done with prior permission of the authority under the Motor Vehicles Ordinance, 1965. All this require thorough probe at the end to applicant which again is a question of fact not required to be determined by us afresh.

Needless to state that the authority of the Supreme Court is binding upon us, therefore, in mutatis mutandis application of the law so illumined, the question framed is answered in negative; in favour of applicant department; and against the respondent. As a consequence hereof, the impugned judgment is set aside and the reference application is disposed of.

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