

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 620 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on office objection.
- 2. For hearing of CMA 1718/2022.
- 3. For hearing of CMA 1719/2022.'

01.12.2025

Mr. Amir Ali Shaikh, advocate for the applicant.

Per learned counsel the impugned order is devoid of any independent reasoning or deliberation whatsoever and the same is not befitting the last fact-finding forum in the statutory hierarchy. He further states that the impugned order is also contrary to law and it provides for release of smuggled vehicle which prima facie tampered chasis etc. and the same is not sustainable in view of paragraph 22 of 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 service has already been effected through publication and the relevant newspaper etc. is available on file to demonstrate the same.

Learned counsel had proposed the following questions for determination:

- a. Whether the learned Customs Appellate Tribunal has not erred to release the impugned vehicle which was wholly and exclusively used in smuggling of 24187 Kilograms of smuggled and non-customs paid Betel Nuts?
- b. Whether the learned Customs Appellate Tribunal has not erred in law to release the impugned tempered vehicle against payment of 20% redemption fine in terms of Section 181 of Customs Act, 1969 and SRO 499(1)/2009 dated 13-06-2009 which does not cover the tempered vehicles?
- c. Whether the Appellant Tribunal has not erred in deciding the case in the light of Federal Board of Revenue Order No. C-No. 10(1) AS/2004 dated 11.12.2007 wherein confiscated tempered vehicle cannot be released?
- d. Whether in the light of facts and circumstances of the case read with letter No. AIG/FD/Veh/OR/307/2018 dated 13.03.2020 (Exhibit-F) the vehicle in question may be released, issued from the Assistant Inspector General of Police Forensic Division Sindh, Karachi wherein it has been categorically confirmed that (i) Chassis number (On Left Side Frame) The

present chassis serial (SH3FDB-12400) is self-punched / fake digits. (ii) Chassis number (On Right Side Frame) No other number has been deciphered under the present chassis serial (JHDFM2PK451S11753)?

- e. Whether the Learned Customs Appellant Tribunal has incorporated any concrete / bonafide law reference / ground to release the tempered vehicle in question in his order in Appeal No K-838/2020 and K-481/2020?
- f. Whether in the light of established fact and circumstances of the case and in the presence of order of confiscation maintained for charge of smuggling, the Appellate Tribunal has justification to allow release on payment of redemption fine of 20% the Hino Tractor, which was used exclusively / wholly for smuggling?

Learned counsel states that these questions have been decided in favour of the applicant department by the Supreme Court in paragraph 22 of the judgment 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) and judgment dated 29.10.2025 in Civil Petition No.2853/2025.

Learned counsel states that the aforementioned edicts of the Supreme Court are demonstrably applicable to the present determination and are binding upon this Court. He seeks that in *mutatis and mutandis* application of law illumined the question framed is determined in favour of the department and consequently, the impugned judgment may be set-aside. Order accordingly.

A copy of this decision may also 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

M. Khan