

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
SCRA No. 117 of 2025**

Date	Order with Signature of Judge
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Hearing of Case/Priority

1. For order on office objection
2. For hearing of Main Case
3. For hearing of CMA No. 1387/2025

19.02.2026

Mr. Munawar Ali Memon Advocate for the Applicant
Mr. Arif Manthar Ali Solangi Advocate for the Respondent

On 28.01.2026, following order was passed:

"28.01.2026

Mr. Munawwar Ali Memon, advocate for the applicant
Mr. Arif Manthar Ali Solangi, advocate for the respondent

Learned counsel proposes following questions for determination:

1. Whether the facts of tempering of chassis number off the subject vehicle does not prove wrong any contention on the part of the alleged owner/ possession holder of the subject vehicle as to its lawful possession?
2. Whether under the facts and circumstances of the case, the learned Tribunal was justified in setting aside the outright confiscation of foreign origin/smuggled non duty paid/tampered chassis Nissan Dumper (10 Wheeler) bearing registration No TAR-740, Chassis No CD450VC-00296 Model 1991, by setting aside the Order-in-Original in terms of clause (8) & (89) of section 156(1) of the Customs Act 1969 for violation of section 2(s) 16 of the Customs Act, 1969 further read with SRO 566(1)/2005 dated 06.06.2005?
3. Whether outright confiscation of non-duty paid smuggled Nissan Dumper (10 wheeler) bearing registration No TAR-740 Chassis No CD450VC-00296, Model 1991 and its seizure for violation of section 2(s) 16 & 157 of the Customs Act. 1969 punishable under clauses 8 & 89 of section 156(1) and section 157(2) of the Customs Act, 1969 read with SRO 566(1)/20005 dated 06.06.2005 r/w SRO 499(1)/2009 dated 13.06.2009 was not lawful when the alleged owner admittedly failed to produce import documents, in view judgment of honourable Supreme Court in Chaudhry Maqbool Ahmed case reported as 2009 SCMR 226 and 2020 SCMR 246 Noor Muhammad v. Customs Appellate Tribunal & Others and Zahid Malik case in CP D 4514 of 2020?
4. Whether on consideration of the facts and circumstances of the case, the impugned vehicle having local punched, self-handmade/ uneven chassis is not liable to outright confiscation under clauses (8) and (89) of sub-section (1)

of section 156 of the Customs Act, 1969, for violation of the provisions of section 2(s) and 16 of the Act, *ibid*?

5. Whether the learned Appellate Tribunal's findings that are not supported by documentary evidence are to be deemed erroneous and without the force of law, which cannot withstand judicial scrutiny by this honourable High Court?
6. Whether in the facts and circumstances of the case, impugned judgment passed by the Appellate Tribunal is not perverse, arbitrary, void ab initio, thus liable to be set aside?

Learned counsel refers to page 69 of the court file to demonstrate that the relevant FSL report supports applicant's contention. Counsel further states that even questions have been decided in favour of the applicant by the honourable Supreme Court including most recent judgment dated 03.03.2025 passed in Civil Appeals 1088, 1231 to 1236 of 2013 (*Intelligence Officer, Directorate of Intelligence & Investigation FBR & Others v. Abdul Karim*)

Learned counsel for the respondent seeks time to obtain instructions. To come up after two weeks. Interim orders passed earlier to continue till the next date.”

The relevant F.S.L. report is available at page-69 of the Court file and perusal of the impugned judgment demonstrates that it has neither been contradicted nor the conclusion presented therein is displaced. In such circumstances, the conclusion reached by the learned Appellate Tribunal appears to be *prima facie* inconsistent.

The law in this regard is very clear as observed by the judgment of the Supreme court as cited *supra* as well as in page-22 of the judgment dated 29.10.2025 passed by the honourable Supreme Court in the case of *Director, Intelligence & Investigation (Customs) FBR, Peshawar vs. Muhammad Ishaq* (Civil Petition Nos.2853 and 2854 of 2025). Per learned counsel for the Applicant the said judgments are squarely binding upon this Bench and in *mutatis mutandis* application of the law framed the questions framed for determination be answered in favour of the Applicant department and against the department. Learned counsel for the Respondent is unable to rebut the foregoing.

In view hereof, the questions framed for determination are decided in favour of the Applicant department and against the respondent and the impugned judgment is set aside. Reference application is disposed of 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(5) of the Customs Act, 1969.

Judge

Judge

Amjad PS