

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 617 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of CMA No.2989/2019.
2. For hearing of main case.
3. For hearing of CMA No.2990/2019.

19.05.2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

Following questions had been proposed for determination:

1. "Whether in the light of facts and circumstances of the case, the learned Appellate Tribunal has not erred in law to hold that the admittance of re punching/tampering of chassis number by the respondent is not sufficient an evidence to declare the vehicle to be banned? Covered through 2025 SCMR 969 The Intelligence Officer, Directorate Of Intelligence And Investigation, FBR And Others Versus Abdul Karim And Others
2. Whether in the light of facts & circumstances of the case and considering the provisions of first proviso to Section 181 of the Customs Act, 1969, read with paragraph 1(d) of SRO 499(1)/2009 dated 13-06-2009, the Appellate Tribunal erred in law to allow release of the old and used vehicle? the same is covered through Honorable SC judgment in case of 2025 SCP 452 (Collector of Customs v/s Muhammad Rizwan & others
3. Whether in the light of facts and circumstances of the case, the learned Appellate Tribunal has not erred in law while allowing release of the impugned vehicles having tampered chassis, which are banned and cannot be allowed release as in terms of Para 6, Appendix-E, of the IPO, 2016?

Learned counsel states that the respondent is continuously avoiding adjudication, therefore, pursuant to order for substituted service, the same has been effected, therefore, publication and the copy of newspaper is placed on record.

Learned counsel states that questions proposed are no case of first impression and the same have already been decided in favour of the applicant department *inter alia* vide judgment of honourable Supreme Court passed in the case of Abdul Kareem reported as 2025 SCMR 969 especially with reference to paragraph 22 thereof. Learned counsel states that the said judgment is squarely binding upon this Bench, therefore, in mutatis mutandis application thereof, the questions be answered in favour of applicant department 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(5) of the Customs Act, 1969.

Judge

Judge