

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
Special Custom Reference Application No.1081 of 2023

DATE:	ORDER WITH SIGNATURE(S) OF JUDGE(S).
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Hearing of Case [Priority]

1. For hearing of Main Case
2. For hearing of CMA No.2311/2023

28.09.2026

Mr. Aftab Ahmed Memon, advocate for Applicant

Mr. Mallag Assa Dashti, advocate for the Respondent.

The sole question proposed for determination is whether smuggled tampered vehicle can be released by the learned Tribunal. Learned counsel for the applicant controverts to the FSL report available at page-51 of the Court file to demonstrate that the vehicle was in fact tampered. Learned counsel for applicant also questioned as to how the respondent was claiming title of seized vehicle despite the fact that it was admittedly never registered in his name.

“On 18.08.2026, following order was passed:

Mr. Mallag Assa Dashti, advocate for the respondent states that he is not prepared and need time. At his request adjourned to come up after three weeks. Interim orders passed earlier to continue till the next date”

Today, leaned counsel for respondent remains unable to demonstrate as to how any interest in the said vehicle can be judicially recognized in his favour. It is also apparent that pivotal issue of entitlement did not prevail upon the learned Single Member in impugned judgment.

The issue of tampered vehicle is not a case of first impression and it has been held by the Honourable Supreme Court time and time again that such vehicles could not be released. Recent authority in such regard is the case of Abdul Karim reported as 2025 SCMR 969. In *mutatis mutandis* application of binding authority the proposed question is answered in favor of the applicant department and against the respondent. Consequently, impugned judgment is set aside and reference is allowed in the same terms.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969.

Judge

Judge