

ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 411 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on CMA No.503/2022.
- 2. For orders on office objection No.6.
- 3. For hearing of main case.
- 4. For orders on CMA No.2222/2019.

29.09.2026

Mr. M.R. Sethi, advocate for the applicant.

The question before the court is whether the vehicle alleged to have been smuggled demonstrated to have tampered chassis number could be released. Learned counsel places reliance on FSL report available at page 81 to demonstrate that the chassis number was in fact tampered. He refers to paragraph 3 of the judgment wherein the conclusion of the FSL report has been incorrectly reproduced. He states that learned Appellate Tribunal not only mis-recorded the FSL report but also disregarded it in paragraph 9 of the impugned judgment on the premise that the respondent was a subsequent buyer. Learned counsel states that the impugned judgment prima facie offends judgments of Supreme Court including that in the case of Abdul Karim reported as 2025 SCMR 969. He further states that the impugned judgment is clearly binding upon this court, therefore, in mutatis mutandis application of the ratio the question be answered in favour of the applicant department and the impugned judgment be set aside. 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(10) of the Customs Act, 1969.

Judge

Judge