

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application No. 434 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For order on office objections.
- 2. For hearing of main case.
- 3. For hearing of CMA No. 2131/2024.

13.10.2026

Mr. Khalid Mehmood Rajpar, advocate for the applicant.

Learned counsel states that while numerous questions of law had been proposed and for the present purposes, learned counsel presses the following question for determination:

“Whether a confiscated vehicle adjudged having a tampered chassis number etc. could be released under the law”.

Learned counsel demonstrates from the FSL report available at page-45 that the chassis number of the vehicle was in fact tampered. Learned counsel states that the impugned judgment has disregarded the same, as seen in paragraph-14, and same is manifestly in derogation of the law. Learned counsel states that the question proposed for determination is no case of first impression as the same has consistently been answered in favour of the applicant department by the Supreme Court including vide judgment in the case of *Abdul Karim* reported as 2025 SCMR 969. Learned counsel seeks that in *mutatis mutandis* application of the binding precedent, the question be answered in favour of the applicant department and against the respondent and consequently the impugned judgment be set-aside. Order accordingly.

A copy of this order 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