ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 875 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For hearing of main case.
2. For hearing of CMA No. 3910/24 (stay)

30.10.2026.

Mr. Khalid Mehmood Rajpar, advocate for the applicant.

The question pressed for determination is *whether a vehicle found to have tampered chassis number could be released by the learned Tribunal*. Learned counsel adverts to Exemption Report at page-55 of the court file to demonstrate that the chassis number was in fact tampered. He refers to paragraph-10 of the impugned judgment to demonstrate that while notice was taken of the said report but was ignored on flimsy pretext. Learned counsel states that this is no case of first impression and the law is settled by the Supreme Court in such regard as may be seen in the judgment reported as *Abdul Karim* reported as 2025 SCMR 969. Learned counsel states that in *mutatis mutandis* application of the binding precedent, the question be answered in favour of the applicant department and 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

Ayaz P.S.