

**ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI**

SCRA 286 of 2014

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
1. For hearing of main case. 2. For hearing of CMA No.2004/2014.	

**02.02.2026**

Mr. Zulfiqar Ali Arain, advocate for the applicant.

Following questions of law had been proposed for determination:

1. Whether the Appellate Tribunal has not erred in law to interpret the spirit of section 2(s) of the Customs Act, 1969?
2. Whether the Appellate Tribunal has not erred to consider that the appellant has badly failed to discharge his burden of proof under section 187 of the Custom Act, 1969 in accordance with the spirit/principle and meaning of Article 121 of the Quanoon-e-Shahadat, 1984?
3. Whether the Appellate Tribunal has not erred in law to consider the irrefutable evidence produced before him in the shape of Forensic Science Laboratory Report?

The crux of the matter is that it is applicant's case that the vehicle is tampered and reliance is placed on FSL report available at page 45 of the court file. The impugned judgment also refers to the said report in paragraph 7 etc, however, the proceeds to release the vehicle notwithstanding the aforesaid.

Learned counsel states that this is not case of first impression and the question has already been decided by the superior courts time and time again including recent judgment reported as 2025 SCMR 969 (*Intelligence Officer, Directorate of Intelligence & Investigation FBR and others vs. Abdul Karim*), which reads as follows:

"This principle however is distinguished for the case where vehicles were found with tampered chassis and engine numbers. If this is seemingly done to match the statistics of original vehicles auctioned or brought into Pakistan officially having different chassis/engine number, the lawful excuse may not be applicable in case of tampered vehicle. This would not include those vehicles which were acquired via auction report explicitly disclosing such tampering and tampered statistics. Also at times the engine and chassis numbers are changed which are also excluded from any action provided it was done with prior permission of the authority under the Motor Vehicles Ordinance, 1965. All this require thorough probe at the end to applicant which again is a question of fact not required to be determined by us afresh."

Learned counsel states that in mutatis mutandis application of the binding judgment supra, the questions may be decided in favour of applicant 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