

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

Special Customs Reference Appln No.512 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE
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Hearing of case / Priority

1. For hearing of main case.
2. For hearing of CMA No.3048/2020.

28.01.2026

Mr. Khalid Mehmood Rajpar, advocate for the applicant

The following questions had been preferred for determination:

- (1) Whether in view of the dictum laid down by the Honourable Supreme Court of Pakistan in case reported at 2009 PTD 77 (Ch. Maqbool Ahmed V/s. Customs, Federal Excise, Sales Tax Appellate Tribunal & 3 others), the impugned vehicle established to have tampered chassis (cut and welded) is liable to outright confiscation in terms of clauses (8) and (89) of Section sub section (1) read with sub-section (2) of Section 156 of the of the Customs Act, 1969?
- (2) Whether in view of the facts and circumstances of the case, the provisions of Section 2(s), 156(1), (8), (89), 156(2) and 187 of the Customs Act, 1969, have been correctly interpreted by the learned Appellate Tribunal?
- (3) Whether the impugned judgment passed by the learned Appellate Tribunal being based on misreading/non reading of evidence, relevant provisions of the Customs Act, 1969 and misplaced distinguishable judgments, is sustainable under the law?"

Per learned counsel the issue pertains to tampered vehicle, release whereof could not be allowed as per the settled law including without limitation to paragraph 22 of the recent judgment of Supreme Court passed on 03.03.2025 in Civil Appeals No.1088, 1231 to 1236 of 2013 (*Intelligence Officer, Directorate of Intelligence & Investigation FBR and others vs. Abdul Karim*).

The relevant paragraph reads as follows:

"22. 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."

This matter is pending for six years and despite service and seeking adjournments on several dates, the respondent has chosen to remain absent.

Perusal of the FSL report available at page 53 demonstrates that the chassis sheet of the vehicle was cut and welded. In such circumstances, there appears to be no cavil to the observation that there was in fact an instance of tampering.

The said circumstances have been addressed by the learned Supreme Court from time to time and most recently in the judgment cited supra. In mutatis mutandis application of the binding edict, the questions framed for determination are decided in favour of the applicant-department and against the respondent. The reference application is disposed of accordingly.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 47 subsection 5 of Sales Tax Act, 1990.

Judge

Judge

Asif