

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 153 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For hearing of main case.
- 2. For hearing of CMA 853/2020.

04.08.2026

Mr. M. Khalil Dogar, advocate for the applicant.

Per learned counsel, the issue before the Court is a release of an admittedly tempered vehicle by the learned Tribunal vide the impugned judgment, hence this reference.

Following questions of law had been proposed:

- 1. Whether the impugned judgment is sustainable under the law when the operative part/findings thereof are not even in relation to the vehicle as was the subject matter of the appeal?
- 2. Whether in view of the facts and circumstances of the case, the provisions of Section 2(s), 156(1) (89) and Section 187 of the Customs Act, 1969, have been correctly interpreted by the Appellate Tribunal?
- 3. Whether production of registration book issued by Motor Registration Authority is sufficient cause to discharge burden of proof of lawful possession in terms of clause (89) of Sub Section (1) read with Sub Section (2) of Section 156 of the Customs act, 1969?

Learned counsel states that this is no case of first impression and the said questions have been decided in favour of the applicant's department time and time again including vide judgment of the Supreme Court in the case reported as 2025 SCMR 969, he makes specific reference to Paragraph 22 thereof. Learned counsel states that the aforementioned judgment is squarely binding upon this Bench, therefore, in *mutatis mutandis* application thereof the question be answered in favour of the applicant's department and against the respondent and consequently, the impugned judgment be set-aside. Order accordingly. The reference is disposed of in the above terms.

A copy of this decision may also 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