

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 221 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For hearing of CMA No.960/2024.

05.08.2026

Mr. Mujtaba Saheto, advocate for the applicant.

This reference is pending since 2024 and following questions had been proposed.

- 1. Whether the learned Customs Appellate Tribunal Karachi has justified by holding that the vehicle having tampered chassis can be legitimated by its registration with concerned motor registration authority and no presumption of truth can be attached when forensic report speaks that the chassis of the vehicle found in tampered with / cut and welded?
- 2. Whether the Customs Appellate Tribunal has seriously erred in law by disposing of controversy involved in the impugned order dated 15.02.2023 by considering that the impugned vehicle despite being tampered was legally imported into the country and all leviable duty and taxes had been paid in accordance with law?
- 3. Whether on the facts and circumstances of the case, the Customs Appellate Tribunal has justified to hold that the tampered vehicle was purchased by the respondent after taking due care and complying with the requirement of law by adducing material evidence with regard to lawful import as well as lawful registration and discharged the burden of proof under section 156(2) read with 187 of the Customs Act, 1969?

Learned counsel demonstrates that service had already been effected and in such regard places on record copies of courier receipt etc.

Learned counsel states that this is not case of first impression and questions proposed have already been determined in favour of applicant department by the honourable Supreme Court judgment reported as 2025 SCMR 969. Learned counsel states that aforementioned judgment is squarely binding upon this Bench, therefore, in mutatis mutandis application of the aforesaid, the questions may be answered in favour of the applicant department 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