

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application No. 1042 of 2015

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For order on CMA No. 4073/19.
2. For order on office objections a/w reply.
3. For hearing of main case.

28.10.2026

Ms. Dil Khurram Shaheen, advocate for the applicant.
Mr. Shahid Ali Qureshi, advocate for the respondent.

The impugned judgment concludes as follows:-

“8. I have heard the arguments of the learned council of the appellant as well as the DR of respondent and gone through the complete record of the case. Perusal of the report from FSL Laboratory mentions that the piece of chassis frame bearing serial (JTEBZ29J800055300) is welded and replace at the site of original chassis number. Therefore, in the presence of the clear opinion of FSL Laboratory I uphold the Order-in-Original No.432/2013-14 dated 29.01.2014. The appeal is accordingly dismissed with no order as to cost.”

The only question before the Court is whether a vehicle with demonstrably tampered chassis number etc. could be released. This no case of first impression as the matter has time and again been concluded in favour of the department by the Supreme Court including vide judgment in the case of *Abdul Karim* reported as 2025 SCMR 969.

In view hereof, the said question is answered against the applicant and in favour of the respondent department. Reference stands disposed of.

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.