

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 281 of 2019

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. 1849/19 (stay)

21.08.2026

Ms. Masooda Siraj, advocate for the applicant.

While numerous questions of law had been proposed, learned counsel proposes the following for determination:-

“Whether a vehicle apprehended on the allegation of having been smuggled and demonstratively carrying a tampered chassis number could be released by the learned Tribunal?”

Learned counsel adverts to page-65 of the court file, which is an FSL report to demonstrate that the chassis number etc. was in fact tampered. Learned counsel states this crucial aspect has been dealt with by the learned Tribunal in a slipshod manner and *prima facie* inconsistent with the judgments of the Supreme Court including in the case of *Abdul Karim* reported as 2025 SCMR 969.

Learned counsel states that the aforementioned judgment of the Supreme Court is squarely binding upon this bench, therefore, mutatis mutandis application thereof, the question be decided in favour of the applicant department and the impugned judgment be set aside. Order accordingly.

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