

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 485 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.26.
- 2. For hearing of main case.
- 3. For hearing of CMA No.3038/2020.

25.08.2026

Mr. Muhammad Khalil Dogar, advocate for the applicant.

Following questions of law had been proposed for determination:

- 1. Whether the impugned judgment passed by the learned Appellate Tribunal by misreading of evidence (Chemical Examination Report No. FSL/OR/VEH/04/2018 dated 09.02.2018), establishing therein that the vehicle is having tampered chassis (re-punched), is sustainable under the law?
- 2. Whether the impugned vehicle having tampered chassis (re-punched), is liable to outright confiscation for violation of the provisions of Section 2(s) & 16, punishable under clause (8) & (89) of Sub Section (1) read with Sub Section (2) of Section 156 of the Customs Act, 1969??

Learned counsel states that while the aforementioned questions were proposed, however, it is pertinent to note that the impugned judgment decides five appeals vide a common order without any independent discussion or deliberation of the pertinent facts or law. Learned counsel states that these appeals are not only of different parties but also span the period from 2007 to 2020 and no case is apparent for the same to have been summarily decided without due appreciation of the lis there before. Learned counsel states that the same is not befitting the last fact finding forum in the statutory hierarchy. Therefore, it is in the interest of justice and revenue for the impugned judgment be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law. 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(10) of the Customs Act, 1969.

Judge

Judge