

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application No. 629 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For hearing of office objection No. 16 & 25.
2. For hearing of main case.
3. For hearing of CMA No. 2944/24.

25.08.2026

Mr. Zulfiqar Ali Arain, advocate for the applicant.
Dr. Muhammad Khalid Hayat, advocate for the respondent.

Following questions of law have been proposed:-

- i. Whether in consideration of the facts and circumstances of the case, the Appellate Tribunal has not erred in law by treating that FSL report which is an important documents given by Forensic Lab of Police Department as unnecessary and insufficient to detain and seize the impugned vehicle?
- ii. Whether in view of the facts and circumstance of the case, the impugned Oil Tanker having welded & replaced chassis is not liable to outright confiscation as FSL report clearly mention that chassis are replaced & welded for violation of the provision of Section 2(s) & 16 punishable under clause (8) (89) of sub Section (1) and (2) of Section 156 and 157(2) of the Customs Act, 1969?

Learned counsel for the applicant contends that FSL report corroborating the stance of department is available, as can be seen at page-55 of the court file. Learned counsel states that the same has been disregarded by the learned Tribunal in disregard of the law, hence the impugned judgment cannot be sustained. Learned counsel for the respondent disagreed with the same and read out paragraphs 7 to 10 of the impugned judgment.

The relevant FSL report has been seen by us and the same was before the learned Tribunal. No evidence is manifest from the impugned judgment to summarily disregard the said report. It is noted that the learned Tribunal has rested its conclusion on earlier judgments of the respective High Courts, however, appears to have been unassisted by subsequent development in the law. The honourable Supreme Court has reiterated in the case of *Abdul Karim* reported as 2025 SCMR 969, that a tampered vehicle cannot be released in terms undertaken by the learned Tribunal. The relevance and primacy accorded to an FSL report has also been expounded by the august court in the said judgment. In a nutshell, the questions of law placed before us have been answered by the august Supreme Court in the aforementioned judgment in favour of the applicant department, therefore, in *mutatis mutandis* application of the binding authority, the said questions are answered in favour of the applicant department and against the respondent and consequently the impugned judgment is set-aside. Reference stands allowed in the above terms.

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