

ORDER SHEET  
IN THE HIGH COURT OF SINDH, KARACHI

Special Customs Reference Application 292 of 2024

Date	Order with signature of Judge(s)
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- 1. For hearing of CMA 1217/2024.
- 2. For regular hearing.

**26.09.2025**

Mr. Shahid Ali, advocate for the applicant.  
Mr. Hassan Aijaz, advocate holds brief for Mr. Shahab Imam, advocate.

The question raised in this reference is essentially regarding release of tempered vehicles. Learned counsel relies on judgments of Division Bench of this court reported as 2022 PTD 111 and 2021 PTD 1026. He submits that a vehicle with tampered chassis number etc. ought not to have been released by the statutory hierarchy. Learned counsel also relies on paragraph 22 of recent judgment of the Supreme Court reported as 2025 SCMR 969 to buttress his arguments. Learned counsel has referred to paragraph 1 of the order in original to demonstrate and the vehicle in question did in fact have a tampered chassis. Learned counsel also referred to paragraph 5 to demonstrate that respondents never appeared before the adjudicating officer. Learned counsel draws attention to paragraph 16 of the impugned judgment to demonstrate that forensic report and the finding in the order in original have been disregarded by the learned Tribunal merely on the basis that respondents had not been confronted in such regard. Learned counsel states that since respondents opted not to appear before the adjudicating officer, therefore, there was no occasion for him to be confronted with anything. He further submits that under such circumstances either the learned Tribunal to have remanded back the matter to adjudicating officer or being the last fact finding forum in the statutory hierarchy appraise the evidence on its own accord and provide opportunity to respondents to controvert. Learned counsel states that neither action was taken, therefore, it is just and proper for the impugned judgment to be set-aside and the matter remanded back to the learned Tribunal for adjudication afresh.

The respondent has been served and Vakalatnama of learned counsel was stated to be filed on 03.09.2024. On subsequent date brief was held on behalf of respondent's learned counsel and adjournment sought and the same is the case today. Respectfully, we see no reason to adjourn the matter and clog the docket further.

In view of the reasoning articulated supra coupled with the authorities that have been cited, the impugned judgment dated 27.02.2024 passed in Customs Appeal K-1693/2023 is hereby set-aside and the matter is remanded back to the learned Tribunal for adjudication afresh in accordance with law.

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

M. Khan