## ORDER SHEET IN THE HIGH COURT OF SINDH AT KARACHI

## **Special Customs Reference Application 868 of 2017**

DATE

ORDER WITH SIGNATURE OF JUDGE(S)

- 1. For hearing of main case
- 2. For hearing of CMA No.3609/2017

## 26.09.2025

Mr. Zulfiqar Ali Arain, advocate for the applicant

Per learned counsel this reference is squarely covered in favour of the department in view of the judgment of Supreme Court reported as 2025 SCMR 969. The issue is whether a tampered vehicle could have been released under the statutory hierarchy once the instance of tampering stood proven. Learned counsel states that the impugned judgment has dealt with the issue in a perfunctory manner and not appreciated of law in such regard. He states that there was ample authority of this Court where the release of such vehicle was proscribed and the same has also been observed by the Supreme Court in its recent judgment, referred to supra, especially paragraph 22 thereof.

In view of the foregoing learned counsel seeks that the impugned judgment dated 03.08.2017, passed in Customs Appeal No.H-1825/2016 be set aside and the matter be remanded back to the learned 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(5) of the Customs Act, 1969.

Judge

Judge