

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No.1496 of 2023

Date	Order with Signature of Judge
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Hearing of case (priority)

1. For order on office objection
2. For hearing of main case
3. For hearing of CMA No.3707/2023

07.04.2026

Mr. Muhammad Ishaque Pirzada, Advocate for the applicant

Following questions had been proposed for determination:

“1. Whether under the law and facts of the case, the Customs Appellate Tribunal was justified in setting aside the outright confiscation of smuggled Nissan Trailer Registration No.P-1186 when as per FSL report dated 01.09.202 the same vehicle has fake digits of chassis number therefore liable for outright confiscation?

2. Whether as per law and the circumstances of the case, the Customs Appellate Tribunal was justified in ordering release of Nissan Truck/Trawler, when the investigation revealed that the registration number P-1186 of Nissan Trailer does not even exist on the online vehicle records of Excise & Motor Registration Authority, Peshawar, KPK, giving heavy veracity to the applicant department's contention of tampered chassis number vehicle liable to outright confiscation?

3. Whether in the presence of facts and circumstances of the case, the vehicle could be released unconditionally as the forensic report in respect of the vehicle clearly demonstrate that chassis number has been tampered?

4. Whether the impugned vehicle, established to have a tampered chassis is not liable to outright confiscation in terms of clauses (8), (89) of section 156(1) of the Customs Act, 1969, for violation of section 2(s) and 16 of the Act *ibid*.”

Learned counsel states that this matter is pending since 2023 and the respondent is continuously avoiding service. He states that pursuant to order for substituted service, the service has been effected through publication and the relevant newspaper excerpt is also available on file.

Learned counsel states that the questions proposed ought to have been considered in their proper perspectives by the learned Tribunal, however, the same has not been done and he seeks to demonstrate that the *modus operandi* applied by the learned Tribunal is perfunctory. He states that being the last fact finding forum in the statutory hierarchy, it is not befitting the learned Tribunal to

address the issues in slipshod manner. He states that it would be in the interest of justice and revenue for the impugned judgment to 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

Asif