

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

Special Customs Reference Application No. 454 of 2014

| DATE | ORDER WITH SIGNATURE OF JUDGE |
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- 1. For orders on office objection.
- 2. For orders on CMA No. 2063/2014.
- 3. For hearing of main case.
- 4. For hearing of CMA No. 2064/2014 (stay)

**11.08.2026**

Mr. Zulfiqar Ali Arain, advocate for applicant.  
Ms. Dil Khurram Shaheen, advocate for the respondent.

Following question is proposed for determination:-

“Whether the Hon’ble Appellate Tribunal has not erred in deciding the case by ignoring the report of authorized government Laboratory i.e. Forensic Science Laboratory (FSL) Hyderabad that clearly indicates that the present chassis sheet of the said vehicle is cut and welded at the site of original chassis sheets?”

Learned counsel relies on the relevant FSL Report available at page-49, which demonstrates that the vehicle was in fact tampered. Learned counsel states that this is no case of first impression and the matter has been conclusively decided in favour of the applicant by the Supreme Court in the case of in the case of *Abdul Karim* reported as 2025 SCMR 969. Learned counsel states that a review application with respect to the aforementioned order has also been dismissed by the Supreme Court. Learned counsel seeks that in view of the mutatis mutandis application of the binding authority cited (supra), the question may be decided in favour of the applicant department and against the respondent and the impugned judgment be set-aside. Learned counsel for the Respondent articulates no cavil to the aforesaid. Order accordingly.

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