

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

**SCRA No. 207 of 2014**

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| Date | Order with Signature of Judge |
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**Hearing of case**

1. For order on Office Objection.
2. For hearing of Main Case.
3. For hearing of CMA No.1418 of 2014.

**14.04.2026**

Mr. Zulfiqar Ali Arain, Advocate for the Applicant.  
Ms. Masooda Siraj, Advocate, holds brief for Ms. Dil Khurram  
Shaheen, Advocate for the Respondent

For the present purposes, following questions had been proposed:

1. Whether the learned Appellate Tribunal has not erred in law to consider the irrefutable evidence produced before him in the shape of Forensic Science Laboratory Report?
2. Whether the Appellate Tribunal has not erred in law by giving undue benefit to the Appellant by the releasing the vehicle tampered chassis frame which otherwise under the laws of land cannot be registered with excise authorities and ply on roads?

This is no case of first impression and the matter has been conclusively decided by the Supreme Court in the case of *Abdul Karim* reported as 2025 SCMR 969 specially paragraph No.22 thereof and in the case of *Muhammad Ishaq* reported as *PTCL 2026 CL. 134*. Learned counsel states that the said judgment is squarely binding upon this Court therefore in *mutatis mutandis* application thereof the question proposed may be answered in favour of the Applicant department and against the Respondent. 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