

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 881 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For order on office objection.
- 2. For hearing of main case.
- 3. For hearing of CMA No. 3932/2024.
- 4. For hearing of CMA No. 4095/2024.

10.09.2026

Mr. Zulfiqar Ali Arain, advocate for the applicant.

The question before the Court is whether in presence of an FSL report demonstrating the vehicle having tampered chassis number could it have been released on redemption fine etc. Learned counsel states that the learned Tribunal has merely observed that FSL is insufficient data and proceeded in complete disregard of the law. Learned counsel states that this is no case of first impression and the Supreme Court has time and again answered the said question in favour of the applicant department *inter alia* vide judgment of the Supreme Court in the case of *Abdul Karim* reported as 2025 SCMR 969. Learned counsel states that it may be just and proper for the question proposed to be answered in favour of the applicant department and against the respondent in mutatis mutandis application of the binding authority cited supra and the impugned judgment be set-aside. 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