

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application No. 240 of 2024

Date	Order with signature of Judge
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Hearing of case (Priority)

1. For order on office objection.
2. For hearing of case.
3. For hearing of CMA No. 3126/24.

29.08.2025.

Mr. Barkat Ali Awan, Advocate for Applicant.
Mr. Khalid Rajpar, Advocate for Respondents.

On 11.04.2025 the following order was passed:-

“In compliance of earlier order, learned counsel has filed amended questions of law. From perusal of question No.2 it appears that the subject question has now been reserved for judgment by Supreme Court against the judgment of this Court, therefore, the matter is adjourned to 23.05.2025; whereas counsel for the department is directed to seek instructions as to the above case pending before Supreme Court.”

It appears that in the instant matter the allegation against the Applicant was regarding tampered chassis of the Vehicle in question. The Tribunal has recorded finding of fact in paragraph-9, which reads as under:-

“9. Heard both the sides at length. As per examination report of Assistant Inspector General of Vehicles Examination Unit, AIG (Police), Forensic Division, Sindh, Karachi vide letter No.AIG/FD/Veh/OR/45/2023 dated 19-01-2023, the present chasis serial (URJ201-4195516) is self-punched / fake digits. The piece of present chasis frame is welded & replaced at the site of original chasis number. Hence, it has transpired from forensic analysis that the seized vehicle is with self-punched digits/tampered chasis frame.”

The controversy as to the vehicle in question being in possession as a bonafide owner, has been dealt with by the Honourable Supreme Court in a recent judgment reported as ***The Intelligence Officer, Directorate of Intelligence and Investigation, FBR and others vs. Abdul Karim and others (2025 SCMR 969)***; however, in paragraph-22 there is an exception for vehicle which has been found with tampered chassis and engine

numbers. The Honourable Supreme Court has observed in paragraph-22 as follows:-

“22. This principle however is distinguished for the case where vehicles were found with tampered chassis and engine numbers. If this is seemingly done to match the statistics of original vehicles auctioned or brought into Pakistan officially having different chassis/engine number, the lawful excuse may not be applicable in case of tampered vehicle. This would not include those vehicles which were acquired via auction report explicitly disclosing such tampering and tampered statistics. Also at times the engine and chassis numbers are changed which are also excluded from any action, provided it was done with prior permission of the authority under the Motor Vehicles Ordinance, 1965. All this require thorough probe at the end to applicant which again is a question of fact not required to be determined by us afresh.”

Moreover, the Tribunal has also recorded a finding of fact that no documents were brought on record by the Applicant; whereas, the stance taken was that Rs.2 Million were paid in cash and posted dated cheques from the original owner; hence the possession was bonafide.

We are afraid this is no ground for any interference. Accordingly, the proposed question No.4 is answered against the Applicant as it is a case of tampered chassis number, whereas, the other questions need not be answered. The Reference Application is hereby dismissed along with pending application(s). Let a copy of this order be sent to the Customs Appellate Tribunal at Karachi under Section 196(10) of the Customs Act, 1969.

Chief Justice

Judge

Ayaz P.S.