

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
SCRA No. 796 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 CMA No. 773/2023
3. For hearing of Main Case
4. For hearing of CMA No. 774/2023

09.02.2026

Mr. Khalilullah Jakhro Advocate holds brief for Mr. Faheem Raza Khuhro Advocate for the Applicant

On 12.12.2025, following order was passed:

“Per learned counsel, this is a case of tampered chassis number of a vehicle, which has been released by the learned Tribunal. He states that the same is contrary to the Supreme Court judgment in the case of Abdul Karim reported as 2025 SCMR 969.

Learned counsel presses the following questions for determination:

- i. Whether the learned Member Judicial-1 has absolutely failed to appreciate that the seized vehicle was not the same vehicle which was released by the Collectorate of Customs, Quetta vide order dated 21.03.2013 and its chassis frame was not tampered with as solemnly affirmed by the previous owner of vehicle through affidavit?
- ii. Whether the learned Member Judicial-1 of Customs Appellate Tribunal, Karachi has failed to appreciate that tampering of chassis frame of vehicle and making alteration in original chassis number of a vehicle either manual or otherwise affirms manipulation and fabrication which entails the legal consequences under the provisions of the Customs, Act, 1969?

Admit reference, notice to the respondent through first two modes as well as courier. Learned counsel is directed to place on record tracking report. To come up on 19.12.2025. In the meanwhile, operation of the impugned judgment dated 28.10.2022 passed in Customs Appeal No. K-7217/2021 is suspended.”

Pursuant to orders for substitute service, it is demonstrated that the service has been effected through publication and the relevant newspaper etc. are available on file.

Learned counsel states that the questions framed have already been decided in favour of the Applicant department by the Hon’ble Supreme Court vide judgment reported as 2025 SCMR 969. Learned counsel states that the said judgment squarely binding upon this Bench, therefore, mutatis mutandis application thereof, the questions before this Court may be decided in favour of

the Applicant Department and against the Respondent. Order accordingly.
Reference application is disposed of.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge

Amjad PS