

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 1115 of 2023
SCRA 1116 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection
2. For hearing of main case
3. For hearing of CMA No.2509/2023

02.04.2026

Mr. Muhammad Khalil Dogar, advocate for the applicant

Following questions of law had been proposed for determination :

1. Whether under the law read with facts and circumstances of the case, the learned Tribunal was justified in setting aside the outright confiscation of vehicle Bedford Truck used exclusively and wholly in transportation of smuggled goods?
2. Whether the Appellate Tribunal when concluding impugned judgment has never considered the FSL report No.FSL/OR/VEH/110 dated 12.08.2022 regarding vehicle Bedford Truck Reg. RTN-7677 having tampered chassis number which is in contravention to the Provincial Motor Vehicle (Amendment) Act XLVIII of 2016, Punjab and the unconditional release was not justified under any law? (Reliance is placed on honourable Supreme Court judgment in Civil Petition 800-P/2019) read with Board's letter No.1(9)S(Lit-HC)Misc/2019 dated 25.02.2021?

Learned counsel demonstrates that service has been effected *inter alia* through courier and the relevant receipts etc. are available on record. Learned counsel further states that the said questions have already been decided in favour of the applicant department by the honourable Supreme Court vide judgment dated 29.10.2025 passed in Civil Petitions No.2853 & 2854 of 2025 (*Director, Intelligence & Investigation (Customs) FBR Peshawar vs. Muhammad Ishaq and another*) reported as PTCL 2026 CL 134. Learned counsel places copy of judgment on record. Learned counsel states that the said judgment is squarely binding upon this court, therefore, in *mutatis mutandis* application thereof the questions may be answered in favour of the applicant department and against the respondent. Order accordingly.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969. Office is instructed to place copy of this order in connected matter.

Judge

Judge