

ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 737 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
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- Hearing of case (Priority).
1. For order on office objection.
 2. For order on CMA No. 3226/24.
 3. For hearing of main case.
 4. For hearing of CMA No. 3227/24.

28.09.2026

Mr. Faheem Raza Khuhro, Advocate for the Applicant.

Following questions of law had been proposed for determination:-

- "i. Whether the Customs Appellate Tribunal is justified to release tampered vehicle which has been brought into the country in violation of Import Policy Order and the Customs Act, 1969?
2. Whether the vehicle (Mazda Truck) used wholly and exclusively in the smuggling of contraband goods (Betel Nuts and Gutka) can be released on redemption fine in violation of the provisions of section 157(2) of the Customs Act, 1969 and clause (b) of SRO 499(I)/2009 dated 13.06.2009?"

Learned counsel demonstrates from the record that the vehicle was in fact tampered and in such regard places reliance on FSL report available at page-41 of the file. Learned counsel states that this is no case of first impression and the Supreme Court has consistently held that in such circumstances, the offending vehicle ought not to be released. He relies upon the judgments reported as *2025 SCMR 969* and *2025 SCMR 1912*. Learned counsel states that the said authority is squarely binding upon this Bench, therefore, in mutatis mutandis application whereof the questions to be answered in favour of the Applicant and against the Respondent. 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