

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

S.C.R.A. 808 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For hearing of main case.
- 2. For hearing of CMA No.834/2023.

01.10.2026

Mr. M. Ishaq Pirzada, advocate for the applicant.

The questions of law pressed for determination are as follows:

- I. Whether under the facts and circumstances of the case, the learned Tribunal was justified in setting aside the outright confiscation of non-duty paid, smuggled. & modified Toyota Hilux Jeep having two alleged registration numbers (BF-1978 & ND-17581 which was with un-readable chassis number as per ISL. report, when the respondent/claimant failed to produce valid import documents. evidence of having paid the lawful duties and taxes while no record was available in PRAL?
- II. Whether the learned Tribunal was justified in allowing the appeal of the respondent while completely disregarding the contents of ISE report no. FSL/OR/VEH/184/2022 dated 26-09-2022 done by Sindh Police, Larkana proving that the last four digits of chassis number are un-readable denoted as "XXXX"?
- III. Whether under the facts and circumstances of the case, the learned Tribunal was justified in setting aside the outright confiscation of non-duty paid, smuggled, & modified Toyota Hilux Jeep when there is clear contradiction in the model year mentioned in transfer deed which is 2006 and on auction order the model year mentioned is 2001?"

Per learned counsel pursuant to orders granting plea of substituted service, publication has been effected and the relevant newspaper excerpt is available on record to demonstrate service.

Learned counsel relies upon FSL Report at Page No.53 to demonstrate tempering of chassis number. Learned counsel states that the same could not have been disregarded by the learned Tribunal and in such regard, he places reliance on the judgment of the Supreme Court in the case of *Abdul Kareem* reported as 2025 SCMR 969. He draws specific reference to paragraph 20 thereof and states that the findings are squarely binding upon this Bench. Learned counsel states that in *mutatis mutandis* application of the binding judgment, the question be answered in favour of the applicant's department and against the respondent. The plea is well reasoned. Order accordingly.

A copy of this decision may also 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

M. Khan