ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 542 of 2014

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For hearing of main case
2. For hearing of CMA No.2526/2014

10.11.2026

Mr. Tahir Khalil advocate holds brief for Mr. Muhammad Khalil Dogar, advocate for the applicant

Following questions of law are proposed for determination :-

i. Whether, the Learned Member (Judicial-II), Customs Appellate Tribunal, Bench-II, Karachi, has seriously erred in law by not taking notice and giving findings on the evidence of Chemical Examination Report No.AIG/FD/OR/51/10 dated 29.03.2010, confirming therein that the chassis of the vehicle is welded/ replaced at the site of original chassis number?

ii. Whether registration of smuggled vehicle, having tampered chassis number with Motor Registration Authority Civic Centre, Karachi, can regularize a smuggled vehicle and absolve it from penal action under the Customs Act, 1969?

Learned counsel refers to FSL report available at page 81 of the court file to demonstrate that the vehicle did in fact have a tampered chassis number. He states that this is no case of first impression and the questions have been decided time and time again by the honorable Supreme Court including judgment in the case of Abdul Karim reported as 2025 SCMR 969. He seeks that in *mutatis mutandis* application of the binding judgment the questions be answered in favour of the applicant department and against the respondent. Order accordingly.

A copy of this decision may be sent under 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

Amjad