ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 1497 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For order on office objection.
2. For hearing of main case.
3. For hearing of CMA No. 3705/23 (stay)

10.11.2026

Mr. Aamir Ali Shaikh, advocate for the applicant.

While numerous questions of law had been proposed, however, the only question that arises is whether a vehicle with tampered chassis number etc. could be released by the learned Tribunal.

Learned counsel demonstrates that pursuant to order for the substituted service, service has been effected through publication and the relevant excerpt of the newspaper is on file.

Learned counsel relies upon the FSL report available at Page-57 to demonstrate that the chassis number etc. was in fact tampered. He states that the said issue has been deliberated by the Honourable Supreme Court time and time again and adjudicated in favour of the department including the judgment in the case of *Abdul Karim* reported as 2025 SCMR 969, therefore, in mutatis mutandis application thereof, question be answered in favour of the applicant department and the impugned judgment be set-aside. The plea raised is well reasoned. 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

Ayaz p.s.