

APP for the state present. Petitioner through Suhail Khan, Customs Intelligence Officer, Kohat present. The respondent namely Israr Ullah also alongwith counsel present. Final Report received.

Through my this single order, I intend to dispose off an application for handing over of the non-duty paid Toyota Vitz Motor car bearing Chassis No. SCP13-0044707, seized by the PS Ghiljo, U/Orakzai, filed by the superintendent intelligence and investigation (customs)-FBR, F.I.U, Kohat.

Arguments heard and record perused.

After hearing of arguments and perusal of the record, I am of the opinion that the vehicle in question has been impounded from the one Israr Ullah by the PS: Ghiljo, U/Orakzai. As per the application bearing no. CII/KT/2020/83, Dated: 11.11.2020, of the directorate of intelligence and investigation-FBR, FIU, Kohat to the Jr. User Support Officer, intelligence and investigation (PRAL), Peshawar, it has been found vide verification report no. 37 Dated: 13.11.2020, available on case file, that the vehicle in question is a foreign made, neither registered with the excise department nor custom paid vehicle and is a smuggled one. This status of the vehicle in question is also mentioned in the investigation report of the PS: Ghiljo, U/Orakzai. In these circumstances, when the vehicle is foreign made and duties have not been paid in accordance with the law, the Superior Courts of the country on so many times held that such like vehicles be handed over to the custom authorities for proper proceedings as per the law. Thus, in compliance of the judgment passed by the apex court of Pakistan in Criminal Petition No. 802 of 2015, decided on 29.06.2016, the vehicle in question is directed to be handed over to the customs authorities.

For the reasons stated above, the application of the petitioner is allowed. Civil Nazir of the court is directed to hand over the vehicle in question to customs authorities after ascertaining their identity and under proper receipt with intimation to this court. Customs authorities are directed to proceed in the matter according to law and intimate this court with the final fate of the vehicle in question. Copy of this order be placed on original record. Requisitioned record be returned while file of this court be consigned to the record room after its necessary completion and compilation.

**Announced** 19.12.2020

(Rehmat Ullah Wazir)

CJ-JM-I

Orakzai (at Baber Mela)