JUDGMENT SHEET
IN THE ISLAMABAD HIGH COURT,
ISLAMABAD

WRIT PETITION NO.4242 OF 2025

Nisar Ahmed Afzal
Vs.
Director General, Excise & Taxation Department, Islamabad and others

Petitioner by	**:**	**Raja Usman Zakir Abbasi and Raja Manan Jamroz, Advocates.**
Respondents by	**:**	**Ch. M. Mohsin, Advocate for respondent No.1.** **Rai Qaiser Abbas, State Counsel.**
Date of Decision	**:**	**23.09.2026.**

SHAHRUKH ARJUMAND, J.:-

Through the instant writ petition under Article 199 of the Constitution of the Islamic Republic of Pakistan, 1973, the petitioner, [Nisar Ahmed Afzal], seeks a declaration that the seizure/confiscation of Toyota Land Cruiser, Model 2015, bearing Chassis No. JTEBR3FJ7OK002148 and Engine No. 1GD8005439, by Respondent No.1 [Director General, Excise & taxation Department, Islamabad] is illegal, without lawful authority and of no legal effect, and further seeks its release and handing over to him or, in the alternative, its release upon payment/deposit of the applicable customs duties and taxes as assessed in accordance with law. The petitioner also seeks a direction to Respondents No.2 [Ministry of Foreign Affairs] and 3 [Embassy of the Islamic Republic of Afghanistan, Islamabad] to produce and verify the relevant sale permissions, NOCs and other record pertaining to the vehicle in question.

2. Brief facts, as set out in the memorandum of petition, are that the petitioner, an overseas Pakistani and businessman, purchased a Toyota Land Cruiser, Model 2015, bearing Chassis No. JTEBR3FJ70K002148 and Engine No. 1GD8005439, Grey in colour, from Respondent No.3, for a sale consideration of USD 15,000 on 15.06.2020 through a Vehicle Sale Agreement. It is the petitioner's case that Respondent No.3 assured him that it would facilitate deregistration of the vehicle from diplomatic/embassy registration, customs

clearance for change to civilian registration, and transfer of ownership/NOC, whereas the applicable customs duties, taxes and registration charges were to be borne by the petitioner.

3. According to the petitioner, despite repeated requests, Respondent No.3 failed to provide the requisite documentation and subsequently took the position that its present staff was unaware of the transaction and that, owing to the change of regime in Afghanistan, it was not responsible for acts undertaken by the previous staff. The petitioner maintains that he purchased the vehicle in good faith, paid the entire sale consideration and remained in possession thereof since its purchase.

4. The petitioner further asserts that Respondent No.1 subsequently seized/confiscated the vehicle without prior notice or issuance of any show-cause notice and without affording him an opportunity of hearing. It is alleged that no receipt of the seizure was provided to the petitioner and that, despite production of the relevant documents and his willingness to pay the applicable customs duties and taxes, Respondent No.1 declined to release the vehicle. The petitioner further alleges that the vehicle was thereafter seen being used on the roads of Islamabad with different number plates.

5. Aggrieved by the seizure/confiscation of the vehicle and contending that the same was without lawful authority and in violation of his constitutional and legal rights, the petitioner has invoked the constitutional jurisdiction of this Court seeking, inter alia, a declaration regarding the illegality of the seizure/confiscation and release of the vehicle in his favour, alternatively upon payment of the applicable customs duties and taxes.

6. Learned counsel for the petitioner contended that the petitioner is a bona fide purchaser who purchased the vehicle from Respondent No.3 through a written Vehicle Sale Agreement after paying the entire sale consideration of USD 15,000. He submitted that the petitioner was assured by the Embassy that the requisite documentation, including deregistration, customs clearance and transfer of ownership/NOC, would be facilitated, and therefore any subsequent failure on the part of the Embassy to complete the requisite formalities could not be attributed to the petitioner. Learned counsel further submitted that Respondent No.1 seized/confiscated the vehicle without issuing any notice or show-cause

notice to the petitioner and without affording him an opportunity of hearing. According to learned counsel, such action was contrary to the mandatory procedure prescribed under the Customs Act, 1969 and the principles of natural justice, and consequently was without lawful authority. Learned counsel argued that there was no allegation or material showing that the petitioner was involved in any illegality or that he had knowledge of any defect in the transaction. He maintained that the vehicle was purchased from the Embassy itself and that the petitioner had remained in possession thereof since 2020. He further submitted that the petitioner was ready and willing to pay all customs duties and taxes lawfully payable for regularization of the vehicle, and therefore its continued confiscation was unwarranted. Learned counsel lastly contended that the impugned action adversely affected the petitioner's rights guaranteed under Articles 4, 18, 23 and 24 of the Constitution, as he was deprived of the use and possession of his property without due process of law. He accordingly prayed that the seizure/confiscation be declared unlawful and the vehicle be directed to be released in favour of the petitioner, subject to payment of lawful duties and taxes, if any.

7. Learned counsel for Respondent No.1 opposed the petition and contended that the same was misconceived, premature and not maintainable. He submitted that the earlier report dated 21.01.2026 was furnished on the basis of the particulars of the vehicle initially disclosed by the petitioner, and that, upon examination of the complete particulars, it transpired that the vehicle was neither registered with the Excise & Taxation Department, ICT, nor supported by valid ownership/registration documents. Learned counsel submitted that the vehicle was seized in accordance with law after it was found displaying a bogus registration plate and its identification particulars were subjected to forensic examination, which confirmed tampering with the chassis number. He contended that the seizure was therefore a regulatory and investigative action falling within the statutory jurisdiction of Respondent No.1 and could not be termed arbitrary or without lawful authority. Learned counsel further argued that the petitioner's claim of being a bona fide purchaser did not confer any lawful right to retain or possess a vehicle which was allegedly unregistered, displaying a fake registration plate and bearing tampered identification marks. He submitted that a private sale agreement could not validate an otherwise unlawful registration status or cure

defects in the vehicle's identification particulars. Learned counsel maintained that the provisions of the Customs Act, 1969 relied upon by the petitioner were not attracted to the action of Respondent No.1, as the vehicle had been seized under the applicable motor vehicle regulatory framework and not pursuant to a customs confiscation proceeding. He further contended that no final order of confiscation had yet been passed and, therefore, the petition was premature. Learned counsel also submitted that the petitioner had an adequate and efficacious statutory remedy under the applicable ICT Seizure & Disposal Rules, 2014, which had not been availed. He argued that the petitioner could not bypass the prescribed statutory mechanism and directly invoke the constitutional jurisdiction of this Court in the absence of exceptional circumstances warranting such interference. Learned counsel lastly contended that no fundamental right of the petitioner had been infringed, as the seizure was undertaken pursuant to the alleged use of a bogus registration plate, non-registration of the vehicle and forensic confirmation of chassis tampering. He accordingly prayed for dismissal of the petition, with liberty to Respondent No.1 to proceed further in accordance with law on the basis of the forensic findings.

8. Arguments heard. Record perused.

9. The controversy requiring determination is whether the seizure of the vehicle in question by Respondent No.1 was without lawful authority and whether, on the basis of the petitioner's claim of being a bona fide purchaser, he is entitled to its release, either unconditionally or upon payment of the applicable duties and taxes?

10. At the outset, it is important to note that the first report submitted on behalf of Respondent No.1 on 21.01.2026 stated that the vehicle was neither registered with the Excise & Taxation Department nor had it been impounded by the department. However, the subsequent report dated 16.02.2026 clarified the position after examination of the complete particulars and disclosed that the vehicle had been seized on account of its displaying a bogus registration plate and that its chassis had been subjected to forensic examination. The subsequent report, therefore, cannot be considered in isolation from the material subsequently brought on record, particularly the forensic report.

11. The Forensic Science Laboratory, Islamabad Capital Police, vide Report No. TW/FL/Islamabad/2000, Lab No.514/2026 dated 11.02.2026, submitted in response to reference No.148/E&T/2026 dated 15.07.2025, has technically examined the chassis and engine particulars of the vehicle. The report specifically records that, upon chemical treatment, the chassis-number frame of the Toyota Land Cruiser was found to have been **cut and welded**, and that **another iron piece bearing chassis No. JTEBR3FJ70K002148 had been placed at the chassis-number location**. Thus, the forensic material on record is not confined to a mere allegation or suspicion of alteration; rather, it records a physical alteration of the chassis frame.

12. The aforesaid forensic finding assumes considerable significance. The petitioner seeks protection on the basis of his alleged status as a bona fide purchaser, asserting that he purchased the vehicle from Respondent No.3, Embassy of the Islamic Republic of Afghanistan, under a written sale agreement and had no knowledge of any illegality. However, the status of a purchaser as bona fide cannot, by itself, legalize a vehicle whose identification particulars have been materially altered in violation of the applicable statutory regime.

13. In this regard, the law laid down by the Hon'ble Supreme Court in *Government of Khyber Pakhtunkhwa through Secretary Excise & Taxation Department, Civil Secretariat, Peshawar and others v. Sarfraz Khan and another*, reported as **2020 SCMR 1410**, is directly relevant. In that case, the vehicle had been found to have a welded and refitted chassis frame. The Hon'ble Supreme Court held that any alteration in a vehicle, including welding or replacement of the chassis frame, attracts the statutory requirements relating to reporting and approval by the registering authority. The Hon'ble Court further held that where a purchaser acquires a vehicle without taking due care and complying with the requirements of law, he cannot claim to be a bona fide purchaser merely because the alteration was carried out by a previous owner; his remedy, if otherwise available, lies against the person from whom he purchased the vehicle.

14. The principle enunciated in *Sarfraz Khan* applies with greater force to the present case, where the forensic report records that the chassis frame itself was cut and welded and a separate iron piece bearing the chassis number was fitted at the relevant location. Such alteration goes to the very identity of the vehicle and

cannot be treated as a mere irregularity capable of being cured simply by payment of customs duties or taxes.

15. The petitioner's further contention that he purchased the vehicle from an Embassy and therefore acquired an unimpeachable title also does not advance his case. A private sale transaction, even if supported by a written agreement, cannot override mandatory requirements governing the identification, registration and lawful use of a motor vehicle. The question before this Court is not merely whether consideration was paid by the petitioner to Respondent No.3, but whether the vehicle, in its existing condition and with its altered identification particulars, can lawfully be released for registration or use.

16. The petitioner's plea that he is willing to pay the applicable customs duties and taxes is likewise insufficient to warrant release of the vehicle. Payment of duties and taxes may address fiscal liability, where otherwise permissible under law, but it cannot by itself validate a vehicle whose chassis frame has been found, upon forensic examination, to have been cut and welded and fitted with another iron piece bearing its identification number. The Hon'ble Supreme Court has also distinguished cases involving ordinary documentary or fiscal irregularities from cases where the chassis itself is tampered with.

17. The reliance placed by learned counsel for the petitioner upon the provisions of the Customs Act, 1969, particularly the requirement of a show-cause notice, is also misplaced to the extent that the action impugned before this Court is stated by Respondent No.1 to have been taken under the motor vehicle regulatory framework on account of the vehicle's registration and identification defects. The petitioner has not placed before the Court any material establishing that the impugned seizure was a final order of confiscation passed under the Customs Act, 1969. Consequently, the petitioner's argument that the seizure is void merely for want of a customs show-cause notice cannot be accepted in the form in which it has been advanced.

18. Equally, the constitutional protection of property under Articles 23 and 24 does not confer an absolute right to retain or use property in contravention of the regulatory law. Article 24 itself recognizes deprivation of property in accordance with law. Where the competent regulatory authority has seized a vehicle on the

basis of material indicating alteration of its identification particulars, such seizure cannot, without more, be characterized as an arbitrary deprivation of property.

19. The plea of bona fide purchase also does not overcome the forensic evidence available on record. The Supreme Court's judgment in *Sarfraz Khan* makes it clear that a purchaser is required to exercise due care and ensure compliance with the statutory requirements governing the vehicle. Where such requirements have not been complied with, the purchaser cannot claim a vested right to retain a vehicle merely by asserting that he was unaware of the alteration.

20. It is also significant that the petitioner seeks release of the vehicle notwithstanding the forensic finding regarding the chassis frame. Such relief, if granted merely on the basis of the sale agreement and the petitioner's willingness to pay duties and taxes, would effectively permit the continued possession and use of a vehicle whose identification structure has been found to have been materially altered. The Court, in exercise of its constitutional jurisdiction, cannot direct release of such a vehicle contrary to the applicable regulatory requirements.

21. The petitioner's grievance regarding his transaction with Respondent No.3 may give rise to such remedies as may be available to him against the seller in accordance with law; however, the alleged payment of the sale consideration or the petitioner's asserted good faith cannot confer legality upon the altered vehicle. The fact that the petitioner may have been a purchaser without knowledge of the alteration, even if accepted for the sake of argument, does not entitle him to the constitutional relief of release of the vehicle in the face of the forensic finding and the law declared by the Hon'ble Supreme Court.

22. In view of the foregoing discussion, this Court finds that the seizure of the vehicle cannot, on the material presently available on record, be declared to be without lawful authority merely on the basis of the petitioner's sale agreement or his willingness to discharge customs and tax liabilities. The forensic report provides substantive material establishing alteration of the chassis frame, while the petitioner has failed to demonstrate any lawful approval or authorization for such alteration.

23. Consequently, the petitioner has failed to establish any enforceable legal or constitutional right to seek release of the vehicle in the circumstances of the

present case. The relief sought for declaration that the seizure/confiscation is illegal and without lawful authority, as well as the consequential relief of release of the vehicle, therefore, cannot be granted.

24. For the reasons recorded above, the instant writ petition is found to be devoid of merit and is accordingly **dismissed**. The respondents shall, however, proceed further strictly in accordance with the applicable law and the prescribed procedure.

(SHAHRUKH ARJUMAND)
JUDGE

ASIF MUGHAL