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Amendments in Custom Rules 2001 - History after 2nd July 2018

831(1) /2018 2 nd July 2018	Preamble		"In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to make the following rules, namely:-";	Substitute as amended by SRO 641(1) / 2018 dated 25 th May, 2018
	43	(1)	Definition	
		(iv)	"perishable goods" means goods that rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage conditions; and";	New
		(v) (iv)	"urgent consignment" means a consignment of perishable goods any of the following goods imported for home consumption, or meant for export provided that the appropriate officer of Customs is satisfied that these require immediate and rapid clearance as a matter of priority, namely:-	Renumber and insert
	47A		In cases of delay, occurred in the release of perishable goods and upon written request of the importer or exporter, the reasons of such delay may be communicated.";	New
	54		Auctioneer to furnish bank guarantee, surety bond, etc. -	
			A person selected for registration, shall furnish to the Collector a surety bond in the name of the President of Pakistan as given in the Schedule to this chapter on a judicial paper for good conduct in the performance of his duties as auctioneer and shall also furnish a bank guarantee for a sum of fifty thousand five hundred thousand rupees which shall be discharged on the satisfactory termination of the term of his registration.	Bank guarantee amount increased to Rs. 500,000
	74		Refund of adjustments. -	
		(1)	The amount of the earnest money shall be adjusted towards the final payment of the whole amount of the bid, but where a bid is not accepted by the appropriate authority, the amount of the earnest money shall be refunded to the bidder within thirty days of the date of rejection of bid.	
	92		Eligibility to file application. - A candidate is eligible to file application with the licensing authority if he is,-	
		(d)	having adequate knowledge of computer to handle the goods declaration (GD) in PRAL or PACCS CCS etc;	Acronym "PACCS" substituted

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	93		Qualification test.-	
		(1)	The licensing Authority on receipt of the application shall forward the name alongwith particulars to the office of Directorate General of Training and Research or any other independent educational institution nominated by Board, as the case may be, for including the name of intending person as candidate for a written examination with a view to ascertain his knowledge about English language, computers and the Customs Law and Procedure. This examination shall be conducted simultaneously at Karachi, Lahore ,Peshawar, Quetta and Islamabad twice a year in July and January .Each applicant shall deposit a course fee of Rs.5,000 for examination-related expenses] in the respective account of the Directorate General of Training and Research (Customs) and its Regional Directorates:]	Qualification test simultaneously condition removed.
	95		Licence and its conditions.-	
		(3)	Change Subject to the fulfillment of conditions provided for eligibility of application in rule 92, change of status of firm from proprietorship to partnership shall be allowed on submission of partnership deed duly attested by notary public and on successful passing of interview to be conducted by the licensing authority or any officer authorized in this behalf.	
		(6)	Change of directorship in case of a company shall only be allowed if duly approved by the Security Exchange Commission of Pakistan subject to the condition that no criminal proceedings under Customs Act or Rules made thereunder are pending against the company.	
		(7)	The licensee shall provide sales tax registration number certificate before commencing of his business after getting the license.	
	96		Renewal of Licence. -	
		(1)	An application for the renewal of the licence shall be made to the licensing Authority, two months before its expiry alongwith the following documents, namely:-	
		(a)	an affidavit to the effect that no case of tax fraud and criminal case has been finalized from the court of law or tribunal against the licensee or any of the partners or directors , as the case may be;	

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	99		Customs agent to attend course. -	
		(1)	All Customs Agents licensed under these rules shall attend every two years a mandatory Custom Agents Course of six days from the Directorate General of Training and Research (Customs) to be conducted in batches at Karachi, Lahore, Multan, Faisalabad, Sialkot, Quetta, Peshawar and Islamabad. A fee of rupees three and a half thousand may be charged by the Directorate General as fee of course for training-related expenses. The curriculum of the course shall be prescribed by the Directorate General of Training and Research (Customs).	
	133		Recovery of Arrears - Definitions	
		(1)	In this chapter, unless there is anything repugnant in the subject or context,-	
		(i)	"Attachment Officer" means an officer, not below the rank of Principal Appraiser or Superintendent or Inspector or Appraiser of Customs, authorized by the appropriate officer to perform any of the functions under this chapter;	
	226		Import of goods into the Zones. -	
		(9)	Goods admitted to a Zone may remain there for such period as may be prescribed by the Authority but in no case exceeding two years. Provided that the Collector of Customs may extend the aforesaid period by one year.	
	227		Introduction of goods into the Zones from Tariff Area. -	
		(1)	Goods from the Tariff Area required for further processing in a Zone shall be admitted after completion of export formalities which are normally observed for export out of the country. Goods from the Tariff Area, required for further processing in a Zone, shall be admitted after completion of export formalities, including filing of export GD, which are normally observed for export out of the country. The Importer in the Zone shall file corresponding Import GD for allowing entry of goods in the Zone.	
		(5)	The units established in the Export Processing Zones excluding M/s. al-Tuwairqi Steel Mills Karachi shall export only upto twenty per cent of their total production of tariff areas in Pakistan while eighty per cent shall be exported to other countries. "The condition of supply of twenty percent of the total production to tariff area shall not include the supplies made from the EPZ to tariff area under SRO 492(I)/2009 dated 13.06.2009 or DTRE scheme or Manufacturing Bond scheme or Export Oriented Units	

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			scheme, as the case may be, as the same are used for manufacture of goods which are eventually exported out of Pakistan.	
	229		Removal of goods from the Zone to Tariff Area. -	
		(2)	Any goods permitted by the aforesaid authority for entry into the Tariff Area under sub-rule (I) may be taken out of the Zone after fulfilling all the requirements prescribed under the Act and the Rules made thereunder for the direct import from aboard into the Tariff Area. Any goods permitted by the aforesaid authority for entry into the Tariff Area under sub-rule (1) may be taken out of the Zone after fulfilling all the requirements prescribed under the Act and the Rules made there-under for the direct import from aboard into the Tariff Area. The investor shall file export GD against the goods being exported from Zone to Tariff Area and the importer in the Tariff Area shall also file corresponding Import GD.	
	232		Unaccounted goods. -	
		(1)	The importer shall maintain proper accounts of the imports, production, export, transfer and wastages of the raw materials and finished goods to the satisfaction of the Collector of Customs.	
		(+) (2)	If any importer fails to give proper account of the imported goods to the satisfaction of an officer of Customs not below the rank of an Assistant Collector of Customs, the importer shall pay on demand an amount equal to the duties and taxes leviable thereon and shall also be liable to pay penalties imposed for such violation under the Act and the rules made thereunder.	
	235A		Transfer of ownership by investor or industrial undertaking. - No transfer of ownership by any investor or industrial undertaking of its unit or cancellation of license shall be finalized by the Authority without prior issuance of NOC from the Collector of Customs.";	
	235B		Audit. - The concerned Collectorate of Customs shall conduct annual audit of units operating in Export Processing Zone.	
			DUTY AND TAX REMISSION FOR EXPORTS (Sub-Chapter 7)	

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	296		Definition	
		(1)	In this sub-Chapter, unless there is anything repugnant in the subject or context,-	
		(i)	"input goods" means goods and includes services eligible for acquisition and also includes,- (a) trims and accessories; (b) electricity and gas on which sales tax has been paid; and (c) furnace or diesel oil or coal for the generation of electricity /energy used or consumed in the manufacture of output goods for export under this sub-chapter;	
	299		Input-output ratios and wastages. -	
		(4)	IOCO or, as the case may be, EDB upon receipt of a reference from the Regulatory Collector, shall determine input-output ratios and wastages, as may be deemed appropriate, and forward their findings to the Regulatory Collector within a period of thirty days, or such shorter period as may be specified by the Regulatory Collector in any specific case: Provided that the Regulatory Collector may grant provisional DTRE approval pending receipt of response from IOCO or, as the case may be, EDB in this behalf. Such provisional approval shall in any case not be delayed beyond three days after expiry of the due date of receipt of response from IOCO or, as the case may be, EDB: Provided further that quantity approved provisionally by the Regulatory Collector shall not exceed twenty five per cent of the quantity applied by the exporter or twenty five per cent of the capacity of the producing or manufacturing unit, whichever is less. Provided further that quantity equivalent to 100% capacity of the producing or manufacturing unit may be approved provisionally by the Regulatory Collector, as applied by the DTRE user, however upto fifty percent quantity may be allowed to be used by the time IOCO or EDB determines input/output ratios.	
	300		Grant of DTRE approval.	
		(2)	The amounts suspended by the Regulatory Collector in respect of leviable customs-duties, excise duty, sales tax and withholding tax shall be secured for a period of thirty eighteen months against,-	

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	304A		<p>Facility of vendor.-</p> <p>The DTRE user may remove input or semi-finished goods out of his premises for manufacture or processing by the vendors after intimating the Collector in the form as set out in Appendix-V to this chapter:</p> <p>Provided that the DTRE applicant, at the time of applying for DTRE Approval, shall declare in his application about the process that he intends to get done from a vendor, alongwith particulars of the vendor. The vendor shall have a valid Sales Tax Registration and his name shall be appearing in the Sales Tax Active taxpayers list. The vendor shall have in-house manufacturing facility to perform the stated manufacturing process. The vendor shall not be changed or added except with prior permission of the Regulatory Collector. However, the said vending facility shall not be available for the weaving of fabric from yarn:</p> <p>Provided further that the finished goods may be removed directly for export by the exporter from the vendor premises to the customs port of export.";</p>	

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			in Chapter XII,- (i) in sub-chapter 7, after Appendix-IV, the following new Appendix shall be added, namely;	

"APPENDIX-V
[see rule 304A]

**GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS _____
APPLICATION FOR TRANSFER OF GOODS BY DTRE USER TO A VENDOR**

The Collector,
Collectorate of Customs,
Custom House _____.

I / We, M/s. _____ currently DTRE user
(Name, Address, NTN, STRN of the DTRE user)

vide DTRE Approval No. _____ intend to transfer the following raw materials
(covered under the said DTRE Approval) / semi-finished goods as per following details
from our facility located at _____ to M/s. _____,
(Name, Address, NTN, STRN of the Vendor)

having all requisite facilities for the purpose of further manufacturing processes
i.e. _____

(COMPLETE FLOW CHART OF PROCESSES ATTACHED)

Description of goods to be transferred to vendor	PCT Heading	GD/ST Invoice No. & Date	Whether to be transferred goods are input (covered under the approval) or semi-finished goods	Quantity	Value in Rs.	Value (per unit)	Duty & Taxes rate (item wise)	Total Duty & Taxes Involved
1	2	3	4	5	6	7	8	9

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Extent (%) of approved quantity of input goods involved in this transfer	Indemnity Bond No. & date	Nature of operation (s) to be performed by vendor	Value of further processes	Proforma Invoice No. date	Date of transfer of goods	Date on which transferred goods will be retrieved / returned back from vendor	Vendor's services charges payable	Extent (%) of value addition
10	11	12	13	14	15	16	17	18

SIGNATURES WITH DATE _____ SIGNATURES WITH
DATE _____ NAME and DESGNATION _____ NAME and
DESGNATION _____
OF CONSIGNOR OF CONSIGNEE

Undertaking

1. I /we hereby declare that information furnished by me/us is true to the best of my/our knowledge and belief.
2. I /we would produce further documentary evidence in support thereof if and when called for by the regulatory Collector or any officer on his behalf.
3. I /we also agree to abide by any such specific condition as may be laid down from time to time.
4. I /we also agree to inform the Collector or any officer authorized in this behalf, of any change in the information provided in the application.

Date: _____

Signatures of applicant _____
(CEO/ Authorized Partner / proprietor/ Authorized representative)"; and

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			SUB CHAPTER 8	
			DETERMINATION OF MATERIALS AND FIXATION OF RATES	Sub Chapter 8 Substituted
	317		Surcharge.- Surcharge at the rate of fourteen per cent per annum specified in sub-section (2) of section 21A of the Act shall be payable on the deferred amount on six-monthly basis commencing from the date of initial payment.	
			CHAPTER XV ----- >>> WAREHOUSING	
	342		Definitions.-	
			In this chapter, unless there is anything repugnant in the subject or context,-	
		(f)	" input goods including coal, diesel, gas and furnace oil" means all goods, omitted, required for the manufacture of goods meant for export, such as raw materials, accessories, sub components, components, sub-assemblies, assemblies and includes unrecorded media for development of software and recorded software used as tools for development of software as approved by the Collector in the Analysis Certificate;	
	346		Revalidation or revival of license.-	
			The license shall be issued for a period of three years and the same shall stand revalidated for a further period of up to three years before every expiry date by the Collector on the request of the licensee provided the Collector is satisfied that no action under the Acts is pending against the licensee and the licensee has duly submitted a revalidated insurance policy for a further period of three years , and the changes, if any, in the documents furnished under rule 344 343.	
	351		Analysis Certificate for goods to be manufactured in a manufacturing bond.-	
		(2)	The Collector or the officer authorized by him in his behalf, might request verification of such inputs from an independent laboratory or authority as he deem fit and in any event carry out a detailed survey of manufacturing facility to check and verify the actual input/output ratios. On the basis of the afore mentioned procedure, the Collector or the officer authorized by him in his behalf shall issue an Analysis Certificate within fifteen days of receipt of the verification results or of the detailed survey, as the case may be, showing the actual quantity of input goods used and wastage occurred in the manufacture of one unit of finished goods. The Collector or the officer authorized by him, in his behalf, shall, after getting input from the Input Output Coefficient Organization	

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			(IOCO) or Engineering Development Board (EDB), or any other agency, in this regard, issue an Analysis Certificate within thirty days on receipt of such application, showing the actual quantity of input goods used and wastage occurred in manufacture of one unit of output goods.	
	355		Removal of raw-materials for the manufacture of export goods by manufacturer-cum-exporters from the warehouses without payment of duty and taxes etc. -	
		(2)	He shall apply to the Collector under whose jurisdiction the warehouse is located in the form set out in Appendix-V along with an application for issuance of an Analysis Certificate in the form set out in Appendix-III showing the input or output ratio of input goods vis-a-vis the finished goods along with wastage: Provided that in case of finished goods in respect of which input or output ratio referred above has already been determined and Form 'S' issued by the Board Input-Output Ratio determined by IOCO or an Analysis Certificate under rule 352 has been issued, the determination of this input or output ratio shall not be undertaken by the concerned Collector.	
		(7)	Owner of the warehouse will maintain a certified copy of bill of entry Goods Declaration of such removal made to manufacturer-cum-exporters together with a master register in the form set out in Appendix-VI.	
	359		Short landing notice. -	
			The licensee of a warehouse shall submit the short landing of goods notice in writing to an appropriate officer of customs, not below the rank of Assistant Collector, within a week from date of warehousing of the goods or before filing the first ex-bond bill of entry Goods Declaration whichever is earlier.	
	360		Last ex-bond bill of entry.	
			The last ex-bond bill of entry Goods Declaration shall be filed by the importer for removal of a minimum of 20% goods mentioned in the into-bond bill of entry in respect of warehoused goods.	
			CHAPTER XVI-- >> LANDING AND CLEARING OF PARCELS RULES	
	364		The landing and clearing of parcels and other mails shall be made at the Foreign Parcel Department of the General Post Office at Islamabad, Rawalpindi, Lahore, Sialkot, Multan, Faisalabad, Peshawar and Quetta.	

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	379		Application for alternate dispute resolution.	
			Any importer or exporter interested for resolution of any dispute under section 195-C may submit a written application for alternate dispute resolution to the Board, stating therein, the following particulars, namely:--	
		(a)	the Collectorate of Customs or a Collectorate of Customs, Sales Tax and Central Excise or a Collectorate of Customs and Central Excise with whom a dispute has arisen;	
	380		Appointment of Alternate Dispute Resolution Committee.	
		(1)	The Board, after examination of the contents of an application by an importer or exporter and facts stated therein and on satisfaction that a dispute deserves consideration for resolution for the removal of hardship under section 195-C of the Act, shall constitute a committee consisting of an officer of Customs and two persons from a notified panel of District and Sessions Judge and retired Judges of High Court , Chartered or Cost Accountants, Advocates or reputable taxpayers for examination of the issues involved in the dispute and for taking other actions as provided under sub-section (3) of section 195-C of the Act. It may refer the dispute to one of the standing committee constituted under sub-rule (2) of this rule.	
	386		Appeal against the order.	Rule omitted
			In case the aggrieved person is not satisfied with the orders of the Board, issued under sub rule (1) of rule 385, he may file an appeal in the manner specified in sub section (6) of section 195 C of the Act."	
	484-D		Release/encashment of the financial guarantee.	
		(1)	Procedure for release of financial security for Afghan transit goods imported through the seaport.-	
		(c)	Upon confirmation by the CBVO, the trader shall file request to release financial security. The system shall assign AT GD for verification of cross border to the concerned Deputy/Assistant Director at the office en route. Upon his verification, the system shall mark the AT GD to the Security Officer at the Office of Departure who shall enter particulars in the system and physically handover the security to the trader or his authorized person. Hard copy of the cross border certificate and other documents shall be retained by the office en route;	

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			<p>Provided that when Electronic Data Interchange (EDI) between Afghanistan and Pakistan Customs is established and notified by the Board, the confirmation regarding cross border and arrival of the goods at the Afghan Customs shall be received electronically dispensing with the need to send hard copies across the border for endorsement by Afghan Customs.</p> <p>Provided further that the Afghan Customs may provide the particulars of T-1 through WeBOC System for release of financial guarantees.</p> <p>Upon confirmation by the CBVO or online acknowledgement of T-1 in the system by Afghan Customs, the system shall mark the AT GD to the Security Officer at the Office of Departure, who shall view and verify the documents, enter the particulars in the system and release the security.</p>	
	484-E		Procedure at the Office en-route.-	
		(7)	<p>If no discrepancy is found in the cargo, and there is no evidence of tampering of the container, the goods shall be allowed to exit Pakistan's territory as per procedure specified above:</p> <p>Provided that in case of Afghan transit goods exiting through Torkham or Chaman, and in order to better coordinate with the political authorities or NLC authorities, the appropriate Officer of Customs shall issue gate pass in triplicate for individual transport units in accordance with sub-rules (7), (8), and (9) of rule 629.</p>	
	484-H		Prescribed time limits for movement of transit goods.	
		(4)	<p>An application to allow partial cross-border in respect of a transit consignment may be made to the Additional Collector Director Transit Trade, at the Office of departure, who may consider the same on merits, after completing action prescribed above.</p>	

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			CHAPTER-XXX APPEALS AND ALLIED MATTERS	New chapter addition
	717		Definitions.	
		(1)	In this chapter, unless there is anything repugnant in the subject or context.-	
			(a) "authorized representative" means a person, duly authorized by the appellant to appear, plead and act before the Collector of Customs (Appeals); (b) "Collector of Customs (Appeals)" means an officer appointed under clause (aa) of section 3 of the Customs Act, 1969 (IV of 1969); (c) "Appendix" means an Appendix to this chapter; and (d) "Schedule" means a Schedule to this chapter.	
		(2)	All other expressions used and not defined in these rules shall have the same meaning as has been assigned to them.	
	718		Prescribed form of appeal to the Collector of Customs (Appeals). - An appeal under section 193 shall be filed as memorandum of appeal on the format as set out in Appendix-I and verified in the manner indicated therein.	
	719		Date of presentation and filing of Appeals. -	
		(1)	Any officer authorized by the Collector of Customs (Appeals) in this behalf shall endorse on front page of every memorandum of appeal the date on which it is presented or deemed to have been presented under sub-rule (2), sign the endorsement and thereafter the endorsed appeal memo shall be entered in a register as provided under rule 732.	
		(2)	A memorandum of appeal sent by registered post or courier under sub rule (1) shall be deemed to have been presented to officer authorized by the Collector of Customs (Appeals) on the day on which it was received in the office of the Collector of Customs (Appeals).	

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	720		Documents to accompany appeal.-	
		(1)	Every memorandum of appeal shall be accompanied with the following documents along with checklist specifying the documents attached with the memorandum in duplicate, one of which shall be a certified copy, namely:- Documents/Check List (a) the order-in-original or assessment order under section 80, etc., appealed against; (b) proof of payment of appeal fee; (c) a certificate showing the date of service of the impugned order-inoriginal or duty assessment order to the appellant; (d) a certificate showing the date of communication of the memorandum of appeal and grounds of appeal to the respondent department; (e) Affidavit duly signed by the appellant; and (f) Stay application if any.	
		(2)	The appellant shall annex an index on face of memorandum of appeal, showing the documents filed under this rule along with paging in paper book form in duplicate.	
	721		Intimation of filing of appeal to the respondent. -	
			The appellant shall before filing of appeal send a copy of the memorandum of appeal and grounds of appeal to the respondent and a certificate to this effect shall be appended with the appeal. The Collector of Customs (Appeals) office shall also forward a copy of appeal to the respondent for submission of comments.	
	722		Filing of affidavit. -	
			Where a fact, which cannot be borne out by or is contrary to the record, is alleged, it shall be stated clearly and concisely by a duly sworn affidavit and shall have to be filed with the memorandum of appeal.	
	723		Defective appeals, etc. -	
		(1)	Where a memorandum of appeal is not filed in the manner specified in these rules, the official authorized under rule 719 may require the appellant or his authorized representative, if any, to bring the memorandum of appeal in conformity with the provisions of these rules within such time, not exceeding three working days, as he may specify.	
		(2)	Where the appellant or his authorized representative does not meet the requirement under sub-rule (1), the authorized officer shall place the matter before the Collector of Customs (Appeals) for appropriate orders.	

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	724		Appellant to give reasons for delay. -	
		(1)	Upon the presentation of memorandum of appeal, the officer authorized under rule 719, shall examine the copy of the order appealed against and shall calculate whether after allowing time given in section 193 of the Act, the memorandum of appeal has been presented within time or not.	
		(2)	If the memorandum of appeal is presented after the limitation period, as prescribed under section 193 of the Act, a note to this effect shall be recorded by the officer authorized in this behalf under rule 719.	
		(3)	Where the appellant has not tendered, with memorandum of appeal, any explanation in writing setting out the reasons for delay, the Collector of Customs (Appeals) may allow the appellant to submit an explanation in writing and upon sufficient cause having been shown, may admit appeal for hearing.	
	725		Power of attorney etc., by authorized representative. -	
			Where an authorized representative has been appointed or declared, such representative shall annex with the memorandum the document showing his authority and his acceptance thereof, which shall be signed and dated by the representative and shall also specify his capacity in which he is acting as such.	
	726		Procedure for filing and disposal of stay application. -	
		(1)	On receipt of application for grant of stay against the implementation of order appealed, the official authorized in this behalf shall fix the application for hearing in the following manner, namely:- <div style="margin-left: 40px;"> (a) for applications received before 01:00 PM on a working day, hearing shall be fixed on the next working day; and (b) or applications received after 01:00 PM on a working day, hearing shall be fixed on the day after the next working day. </div>	
		(2)	Stay applications shall be disposed by the Collector of Customs (Appeals) within seven working days of fixation.	
	727		Date and place of hearing of appeal. -	
		(1)	The Collector of Customs (Appeals) shall issue and properly serve notices on both the parties to the appeal informing them about the date and place of hearing of appeal.	
		(2)	The Collector of Customs (Appeals) may, where deemed necessary, require the respondent to submit para-wise comments in response to the appellant's written submissions, if any, on or before the due date of hearing.	

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	728		Hearing of appeal.-	
			On the day fixed for hearing or any other day to which the hearing is adjourned the appellant shall be heard and the Collector of Customs (Appeals) shall then hear the respondent against the appeal and in that case the appellant shall have a right to reply.	
	729		The provisions of rule 718, 719, 720, 727 and 728 for filing and hearing of appeals shall apply to applications of stay in the same manner.	
	730		Notice to be issued to both parties under third proviso to subsection (3) of section 193A.-	
			The Collector of Customs (Appeals) shall issue notices to both parties within the time-limit specified in section 32 of the Act, for providing them a reasonable opportunity to present their stance in case he is of the opinion that any duty has not been levied or has been short levied or erroneously refunded.	
	731		Order to be signed, dated and communicated.-	
		(1)	The order of the Collector of Customs (Appeals) shall be in writing and shall be signed by him.	
		(2)	The Collector of Customs (Appeals) shall cause its order to be communicated to appellant, respondent and adjudicating authority.	
	732		Maintenance and preservation of registers.-	
		(1)	The registers for maintenance of record on the formats prescribed in Appendix-II shall be maintained.	
		(2)	The registers of the Collector of Customs (Appeals) specified in sub-rule (1) shall be preserved for ever.	
	733		Reports.-	
		(1)	The Collector of Customs (Appeals) shall submit monthly performance report (MPR) to the Federal Board of Revenue on the format given at Appendix-III by the 5th day of each month.	
		(2)	The Collector of Customs (Appeals) shall submit the stay application's disposal report to the Federal Board of Revenue on the format prescribed in Appendix- IV by the 5th day and 20th day of each month.	
	734		Arrangement and preservation of record.-	
		(1)	The record of appeals and other applications shall consist of two parts, namely 'Part-A' and 'Part-B'.	
		(2)	The documents specified in the Schedule shall form "Part-A" of the record unless otherwise directed by the Board and all other documents shall form "Part-B" of the record.	
			Explanation.- The expression "documents" used in this rule includes all forms of electronic record.	

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		(3)	The documents forming part of appeals and other applications specified in this rule shall be preserved for a period specified below, which shall be reckoned from the date of final order, namely:- a) documents to be preserved permanently, are- (i) Part "A" of the appeals and applications; and (ii) judgments of High Courts, Supreme Court; b) documents to be preserved for twelve years, are Part "B" of the appeals record and any other documents as directed by the Board; and (c) destruction of record, after the prescribed period as provided in clause (b), shall be in the manner as directed by the Board.	
	735		Manner of destruction of record. -	
		(1)	After expiry of the period of preservation specified in rule 734, the record of the appeals and other applications shall be destroyed in supervision of Collector of Customs (Appeals).	
		(2)	All court fee stamps, affixed to documents which are to be destroyed, shall be removed there from and burnt.	
		(3)	The record shall be destroyed by tearing, shredding or otherwise so that no document may be used again.	
		(4)	After destruction of the record, the Collector of Customs (Appeals) under whose supervision the record was destroyed shall certify that the destruction has been rendered and such record is of no use.	
		(5)	The fact of destruction of appeals and other applications shall be recorded under signatures of the Collector of Customs (Appeals) immediately after their destruction in the register in which such appeals and applications are entered and also in the index prefixed to the record.	
	736		Seal of the Collector of Customs (Appeals). -	
		(1)	There shall be a seal of the Collector of Customs (Appeals) on which shall be inscribed his name insignia, designation and jurisdiction.	
		(2)	The seal shall remain in custody of the officer as the Collector of Customs (Appeals) may direct and shall be affixed on each order passed by the Collector of Customs (Appeals).	
	737		The procedure and record prescribed under these rules shall be computerized on availability of resources.	

SRO No	Rule No	Sub-rule	Description	Remarks
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Amendments in Custom Rules 2001 - History after 2nd July 2018

SCHEDULE

Part-A

- a. folder containing the particulars of appeals, applications and brief abstract of the impugned Orderin-Original/ Appellate order of the Collector;
- b. order sheet or chronological abstract of orders and Note sheet;
- c. original copy of memorandum of appeal;
- d. original copies of grounds of Appeal;
- e. affidavits;
- f. judgment or any other final order against which appeal is preferred;and
- g. Judgments and orders of High Courts and Supreme Court.

SRO No	Rule No	Sub-rule	Description	Remarks
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Amendments in Custom Rules 2001 - History after 2nd July 2018

Appendix-I
 [see rule 718]

FORM OF APPEAL

APPEAL NO. _____

APPEAL DATE _____
 (For office use only)

To
 THE COLLECTOR OF CUSTOMS
 (APPEALS) _____

1 Amount of appeal fee paid	<input type="text"/>	2 Date of payment of Appeal fee	<input type="text"/>
3 Amount of duty and other taxes demand based on Order in original/Assessment order/etc. _____			
4 Value of offending goods as in seizure report/contravention report: _____			
5 Goods Declaration No. & date (if applicable) _____			
6 National Tax Number of Appellant	<input type="text"/>		
or CNIC of Applicant	<input type="text"/>		
7 Jurisdiction			
8 Name of Appellant	<input type="text"/>		
9 Address of Appellant	<input type="text"/>		
10 Name of Authorized Representative (if any)	<input type="text"/>		
11 CNIC of Authorized Representative			
12 Address to which the Notice may be sent	<input type="text"/>		

SRO No	Rule No	Sub-rule	Description	Remarks
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Amendments in Custom Rules 2001 - History after 2nd July 2018

13	Name of the Officer (who passed the order)	<input type="text"/>
14	Designation of officer who passed the order in original	_____
15	Code	<input type="text"/>
16	Duty / Taxes Declared	<input type="text"/> Assessed <input type="text"/>
Signature of the official who received the appeal		
Name _____ (in capital letter)		
Designation _____		

17. DUTY ASSESSED

(a) Custom duty	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Indicate the section and sub-section of the Customs Act, 1969 under which appeal filed.
(b) Sales Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
(c) Other Taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
(d) Penalty / Redemption fine	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
(e) Total	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
(f) Undisputed liability. This shall not be less than the duty due on the basis of Order-in-Original/ duty assessment order.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
(g) Total Demand	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

- N.B** (i) The appeal should be filed in duplicate and should be accompanied with
- the Order-in-Original/ duty assessment order appealed against;
 - proof of payment of appeal fee;
 - a certificate showing the date of service of impugned Order-in-Original/ duty assessment order to the appellant; and
 - a certificate showing the date of communication of the memorandum of appeal and grounds of appeal to the respondent department alongwith evidence of service.

SRO No	Rule No	Sub-rule	Description	Remarks
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Amendments in Custom Rules 2001 - History after 2nd July 2018

18. BRIEF HISTORY AND FACTS OF THE CASE

19. GROUND OF APPEAL
(Attach separate sheets, if required)

- (a) _____
- (b) _____
- (c) _____
- (d) _____

20. BRIEF CLAIM IN APPEAL / PRAYER

SRO No	Rule No	Sub-rule	Description	Remarks
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Amendments in Custom Rules 2001 - History after 2nd July 2018

21. VERIFICATION

(a) I, _____ S/o _____ the proprietor/partner/managing director/member of M/s. _____ the appellant, do hereby declare that whatever is stated above is true to the best of my knowledge and belief.

(b) I am competent to file the appeal in my capacity as _____.

(c) I further certify that a true copy of this form of appeal has been sent by Registered Post/ AD/ Courier service, or delivered personally to the concerned Office of the Collector of Customs _____ on _____ (date). Evidence of service by any of the following modes attached:-

(Please tick the relevant box)

i) Receipt of registered post

ii) Receipt of courier service

iii) Receipt of personal service

Signature of Appellant _____

Name (in capital letters) _____

CNIC Number of person signing the appeal _____

The form of appeal and verification form appended thereto shall be signed:-

(a) in case of an individual by the individual himself

(b) in case of a company by the principal officer.

(c) In case of AOP by member/partner.-

SRO No	Rule No	Sub-rule	Description	Remarks
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Amendments in Custom Rules 2001 - History after 2nd July 2018

This portion is for official use

Appeal received by transfer _____ Date appeal received _____ In ward register No. _____
 From Collectorate of Customs Appeal by transfer _____

Appeal transferred to _____ Date of appeal _____ Outward register No _____

Jurisdiction
 UDC/LDC/Officer of Appeal Section _____ Collector (Appeal) _____
 (Initial) (Initial)

APPEAL ACKNOWLEDGMENT RECEIPT

Collector of Custom (Appeals) _____
 City _____
 National Tax _____ Appeal No. _____
 No./CNIC _____

Appellant Name _____

Signature of Appellant _____ Date of receipt of Appeal _____ Signature, and name of receiving Official _____
 _____ Designation _____

SRO No	Rule No	Sub-rule	Description	Remarks
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Amendments in Custom Rules 2001 - History after 2nd July 2018

Appendix - II
[see sub-rule (1) of rule 732]

FORMAT OF REGISTERS
APPEAL REGISTER

S.No	Appeal No.	Date of institution of Appeal	Name / address of Appellant	NTN / CNIC	Field Formation	Revenue Involved	Date of Order-in-Appeal	Status (extended/confirmed/modified/annulled/other)
1	2	3	4	5	6	7	8	9

STAY APPLICATION REGISTER

S.No	Appeal No.	Date of institution of Appeal	Name / address of Appellant	Date of receipt of stay application	Field Formation	Revenue Involved	Stay granted for number of days/not granted	Date of order
1	2	3	4	5	6	7	8	9

EARLY HEARING REGISTER

S.No	Appeal No.	Date of institution of Appeal	Name / address of Appellant	Request date for early hearing	Request made by (Appellant/ Respondent)	Field Formation	Revenue Involved	Date of Appellate order
1	2	3	4	5	6	7	8	9

COMPLIANCE REGISTER OF COURT DIRECTIONS/ORDERS

S.No	Appeal No	Title	Date of Receipt of Court Order	Direction / Order of the Court	Last Date of Disposal	Date of Appellant Order
1	2	3	4	5	6	7

SRO No	Rule No	Sub-rule	Description	Remarks
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Amendments in Custom Rules 2001 - History after 2nd July 2018

Aging Composition

Upto 4 months old		4 to 6 months old		7 to 12 months old		More than year old	
No. of cases	Revenue Involved (M)	No of cases	Revenue Involved (M)	No of cases	Revenue Involved (M)	No of cases	Revenue Involved (M)

Analysis of Appeals decided

	No. of Appeals	Extended	Confirmed	Modified	Annulled	Others	Total
For the month							
Upto the month							

Disposal of Stay Applications

Opening balance of Stay Applications	New stay application filed in the month	No. of applications decided during the month	Stay application pending for more than 10 days	Closing balance (end of month)

Disposal of cases on directions of Superior Courts.

Opening balance of cases remanded by Superior Courts	New cases referred / remanded during the month	Cases decided during the month	Closing Balance

SRO No	Rule No	Sub-rule	Description	Remarks
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Amendments in Custom Rules 2001 - History after 2nd July 2018

Appendix - IV
 [see sub-rule (2) of rule 733]

STAY APPLICATIONS DISPOSAL REPORT
 FOR THE MONTH OF _____, 201

S.No	Appeal No.	Name of Taxpayer	NTN/ CNIC	Date of Receipt of Application	Date of Fixation	Date of Disposal.
1	2	3	4	5	6	7