

Section	Sub-section	Clause	<b>Amendments of Act IV of 1969.</b> - In the Customs Act, 1969 (IV of 1969) <b>NEW / inserted</b> <del>Omitted or deleted</del> substituted Finance Bill 2019-20 The Gazette Extra June 30, 2019
2			<b>Definition</b>
	(ic)		<b>"Customs controls"</b> means measures applied by the officers of customs or through Customs Computerized System to manage risks and ensure compliance;;
	(qb)		<b>"Risk Management System"</b> means the systematic application of Customs Controls and Management Procedures on pre arrival, Customs clearance processes and post clearance of goods and passengers, for identifying, analyzing, evaluating, monitoring, reviewing and treating the risk associated with them;"; and
	(qc)		<b>"Risk Management Committee"</b> means a committee headed by a BS-21 officer of Customs, constituted under the rules, to review functioning and supervise implementation of the Risk Management System and shall comprise as many BS-19 and BS-20 officers of Customs as may be notified by the Board; and";
	(rrr)		<b>"Selectivity Criteria"</b> means the risk parameters determined by the Risk Management Committee constituted under the rules for the application of Risk Management System;";
3E			<b>Powers and functioning of the Directorates Directorates General and Directorates, etc.</b> - The Board may specify the functions, jurisdiction and powers of the <del>Directorates</del> Directorates General and Directorates specified in the preceding sections and their officers by notification in the official Gazette.
18D			<b>Levy of fee and service charges.</b> - The <del>Federal Government</del> Board, with approval of the Federal Minister-in-charge may, by notification in the official Gazette, subject to such conditions, limitations or restrictions as it may deem fit to impose, levy fee and service charges for examination, scanning, inspections, sealing and descaling, valuation check or in respect of any other service or control mechanism provided by any formation under the control of the Board, including ventures of public-private partnership, at such rates as may be specified in the notification.
19			<b>General power to exempt from customs-duties. -</b>
	(1)		The Federal Government, whenever circumstances exist to take immediate action for the purposes of national security, natural disaster, national food security in emergency situations, protection of national economic interests in situations arising out of abnormal fluctuation in international commodity prices, <del>removal of anomalies in duties, development of backward areas</del> , implementation of bilateral and multilateral agreements, and to any international financial institution or foreign government-owned financial institution operating under a memorandum of understanding an agreement or any other arrangement with the Government of Pakistan, subject to such conditions, limitations or restrictions, if any, as it deems fit to impose, may, by notification in the official Gazette, exempt any goods imported into, or exported from, Pakistan or into or from any specified port or station or area therein, from the whole or any part of the customs-duties chargeable thereon and may remit fine, penalty, charge or any other amount recoverable under this Act.

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25A			<b>Power to determine the customs value. -</b>
	(1)		Notwithstanding the provisions contained in section 25, <del>the Collector of Customs on his own motion, or</del> the Director of Customs Valuation on his own motion or on a reference made to him by any person or an officer of Customs, may determine the customs value of any goods or category of goods imported into or exported out of Pakistan, after following the methods laid down in section 25, whichever is applicable.
	<del>(3)</del>		<del>In case of any conflict in the customs value determined under sub-section (1), the Director-General of Customs Valuation shall determine the applicable customs value.</del>
	(4)		The customs value determined under sub-section (1) <del>or, as the case may be, under sub-section (3),</del> shall be applicable until and unless revised or rescinded by the competent authority.
25D			<b>Revision of the value determined.</b>
			Where the customs value has been determined under section 25A by the <del>Collector of Customs or</del> Director of Valuation the revision petition may be filed before the Director-General of Valuation within thirty days from the date of determination of customs value and any proceeding pending before any court, authority or tribunal shall be referred to the Director-General for the decision
30			<b>Date of determination of rate of import duty. -</b>
			The rate of duty applicable to any imported goods shall be the rate of duty in force;
		Fifth proviso	Provided further that the <del>Federal Government</del> Board, with approval of the <del>Federal Minister-in-charge</del> may, by notification in the official Gazette, for any goods or class of goods, specify any other date for the determination of rate of duty.
30A			<b>Date of determination of rate of duty for clearance through the Customs Computerized System. -</b>
		Second proviso	Provided further that the <del>Federal Government</del> Board, with approval of the <del>Federal Minister-in-charge</del> may, by notification in the official Gazette, specify any other date for the determination of rate of duty in respect of any goods or class of goods.
31			<b>Date for determination of rate of duty on goods exported. -</b>
		Second proviso	Provided further that the <del>Federal Government</del> Board, with approval of the <del>Federal Minister-in-charge</del> may, by notification in the official Gazette, for any goods or class of goods, specify any other date for determination of the rate of duty.

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32			<b>False statement, error, etc. -</b>
	3A		Notwithstanding anything contained in sub-section (3), where any duty ,taxes or charge has not been levied or has been short-levied or has been erroneously refunded and this is discovered as a result of an audit or examination of an importer's <b>or exporter's</b> accounts or by any means other than an examination of the documents provided by the importer <b>or exporter</b> at the time the goods were imported <b>or exported</b> , the person liable to pay any amount on that account shall be served with a notice within five years of the relevant date requiring him to show cause why he should not pay the amount specified in the notice.  Provided that if the recoverable amount in a case is less than one hundred rupees, the Customs authorities shall not initiate the aforesaid action
32B			<b>Compounding of offence. -</b>
			Notwithstanding anything contained in section 32 and 32A or any other provision of this Act, where any person has committed a duty or tax fraud, the Collector <b>or Director</b> may, with the prior approval of the Board, either before or after the institution of any proceedings for recovery of duty or tax, compound the offence if such person pays the amount of duty or tax due along with penalty as is determined under the provisions of this Act.
32C			<b>Mis-declaration of value for illegal transfer of funds abroad. -</b>
	(1)		Without prejudice to any action that may be taken under this Act or any other law, for the time being in force, if any person overstates the value of imported goods or understates the value of exported goods or vice versa, or using other means including short-shipment, over-shipment, with a view to illegally transferring funds into or out of Pakistan, such person shall be served with a notice to show cause within a period of two years from the date of detection of such mis-declaration as to why penal action shall not be initiated:  Provided that if goods have not been cleared from customs, such goods shall also be liable to be seized:  Provided further that a team consisting of Additional Collector, duly assisted by an expert in the relevant field and an officer of State Bank of Pakistan (SBP) as specified, shall submit a report in writing with evidence for the Chief Collector. The said report shall also be furnished to the SBP for action, if any, under the law regulated by SBP.
	(2)		Any proceedings under this section shall not be initiated without the explicit approval of the Board.”;

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33			<b>Refund to be claimed within one year. -</b>
	3A		The claim filed under this section shall be disposed of <b>subject to pre-audit</b> within a period not exceeding one hundred and twenty days from the date of filing of such claim:  Provided that the said period may, for reasons to be recorded in writing, be extended by the Collector of Customs for a period not exceeding ninety days.
	<b>5</b>		<b>For the purpose of this section, the Board may, by notification in the official Gazette, specify the jurisdiction and powers of the officers of Customs to sanction refund in terms of amount of Customs duty and other taxes involved.</b>
79			Declaration and assessment for home consumption or warehousing or transshipment.
	1		The owner of any imported goods shall make entry of such goods for home consumption or warehousing or transshipment or for any other approved purposes, within <del>fifteen</del> <b>ten</b> days of the arrival of the goods, by,
<b>80B</b>			<b>Application of risk management system. -</b>
			For the purpose of enforcing Customs Controls, risk management system shall be used in such manner as may be prescribed by rules.”;
81			<b>Provisional determination of liability. -</b>
	1		Where it is not possible for an officer of Customs during the checking of the goods declaration to satisfy himself of the correctness of the assessment of the goods made under section 79 <b>or 131</b> , for reasons that the goods require chemical or other test or a further inquiry, an officer, not below the rank of Assistant Collector of Customs, may order that the duty, taxes and other charges payable on such goods, be determined provisionally:  Provided that the importer, save in the case of goods entered for warehousing, pays such additional amount on the basis of provisional assessment or furnishes bank guarantee or pay order of a scheduled bank along with an indemnity bond for the payment thereof as the said officer deems sufficient to meet the likely differential between the final determination of duty , taxes and other charges over the amount determined provisionally:  Provided further that there shall be no provisional assessment under this section if no differential amount of duty and taxes
82			<b>Procedure in case of goods not cleared or warehoused or transshipped or exported or removed from the port within <del>twenty</del> <b>fifteen</b> days after unloading or filing of declaration. -</b>
			If any goods are not cleared for home-consumption or warehoused or transshipped or are not loaded on the conveyance for export or removed from the port area within <del>twenty</del> <b>fifteen</b> days of their arrival at a customs station or within such extended period not exceeding <del>ten</del> <b>five</b> days, an officer not below the rank of Assistant Collector may allow, and such goods may, after the due notice given to the owner if his address could be ascertained, or after due notice to the

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			carrier, shipping or customs agent, custodian of the goods, as the case may be, if his address could not be ascertained, may be sold in auction or taken into custody by Customs and removed from the port to a Customs warehouse for auction under the order of the Assistant Collector notwithstanding the fact that adjudication of the case under section 179, or an appeal under section 193, or 196, or a proceeding in any court is pending:
90			<b>Warrant to be given when goods are warehoused. -</b>
	1		Whenever any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper shall deliver a warrant signed by him as such to the person lodging the goods.
	2		Such warrant shall be in such form as the Board may from time to time prescribe, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.  <b>Provided that where the Customs Computerized system is operational, the issuance of warrant and subsequent transfer of warrant shall take place through system generated documents.";</b> and
	3		The Board may, by notification in the official Gazette, exempt any class of goods from the operation of this section.
	<b>4</b>		<b>The Board may make rules to regulate the transfer of goods in the manner as mentioned in sub-section (2).</b>
98			<b>Period for which goods may remain warehoused. -</b>
	1		Warehoused goods, other than perishable goods notified by the Board, may remain in the warehouse for a period of six months following the date of their admission into the warehouse and perishable goods so notified may remain in the warehouse for a period of <del>three</del> one months, following the said date:  Provided that the said period may, in case of non-perishable goods, be extended, on sufficient cause being shown by the owner of the warehoused goods and subject to the condition that he pays in advance surcharge on the duty and taxes involved at one per cent per month for the extended period  a. by the Collector of Customs, for a period not exceeding 16[one] months in case of notified perishable goods and a period not exceeding 16[three] months in case of non-perishable goods; and  b. <del>by the Chief Collector of Customs, for a period not exceeding one month in case of notified perishable goods and a period not exceeding three months in case of non-perishable goods; and</del>  by the Chief Collector of Customs for such period as he may deem fit.

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			<p>c. by the Federal Government or the Board, for such period as it may deem fit .</p> <p>subject to the condition that the extension in case of perishable goods shall be granted only if the goods are fit for human consumption.</p>
	3		The Federal Government <b>or Board</b> may, subject to such conditions, or restrictions as it may deem fit to impose, by notification in the official gazette, remit the whole or a part of the surcharge in case of any goods or category of goods and the Board, in circumstances of exceptional nature, may, subject to such conditions, limitations or restrictions, if any, as it may think fit to impose, by a special order in each case recording such circumstances remit the whole or a part of the surcharge.
155A			<b>Application of the Customs Computerized System. -</b>
			Notwithstanding anything hereinbefore contained, provisions of this Chapter shall apply to any customs-station equipped with the Customs Computerized System on such date as the <del>Federal Government</del> Board may, by notification in official Gazette, specify and different dates may be specified for different provisions and for different areas so as to bring the provisions relating to the Customs Computerized System in force throughout Pakistan progressively.

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156			<b>Punishment for offences. -</b>
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	Offences	Penalties	Section of this Act to which offence has reference.
	(1)	(2)	(3)
14	<del>If any person commits an offence under section 32,</del>	<del>such person shall be liable to a penalty not exceeding twenty five thousand rupees or three times the value of the goods in respect of which such offence is committed, whichever be greater; and such goods shall also be liable to confiscation ; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding three years, or to fine, or to both</del>	32
	If any person commits an offence under (i) sub-section (1) or sub-section (2) of section 32;	such person shall be liable to a penalty not exceeding <b>one</b> hundred thousand rupees or three times the value of the goods in respect of which such offence is committed, whichever be greater; and such goods shall also be liable to confiscation; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding three years, or to fine, or to both;	32
	(ii) sub-section (3) or sub-section (3A) of section 32,	such person shall be liable to a penalty not exceeding fifty thousand rupees or two times the value of the goods in respect of which such offence is committed, whichever be greater.	

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14B	If any person commits an offence under section 32C,	Such person shall be liable to penalty not exceeding two hundred thousand rupees or three times the value of goods in respect of which such offence is committed whichever is greater; and such goods shall also be liable to confiscation; and upon conviction by a special judge he shall further be liable to imprisonment for a term not exceeding ten years and to a fine which may extend upto one million rupees; <u>and shall also be liable to forfeiture of property involved in money laundering or property of corresponding value in accordance with the provisions of the Anti-Money Laundering Act, 2010 (XIV of 2010).</u>	32C
47A	<del>If the goods declaration is not filed within the prescribed period of fifteen days,</del>  If the goods declaration is not filed within the prescribed period of ten days,	<del>Imprisonment for a term not exceeding five years, the owner of such goods shall be liable to a penalty which may extend to fifteen thousand rupees.</del>  The owner of such goods shall be liable to a penalty at the rate of rupees five thousand per day for the initial five days of default and at the rate of rupees ten thousand per day for each day of default thereafter.  Provided that the total penalty imposed shall not exceed rupees one hundred thousand.";	79

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<b>156A</b>			<b>Proceedings against persons. -</b>
	1		Subject to section 217, the Board shall prescribe rules for initiating criminal proceedings against any authority mentioned in sections 3 to 3DDD, including any person subordinate to the aforesaid authority, who willfully and deliberately commits or omits an act which results in <b>personal benefits and</b> undue benefit or advantage to the authority or the person or official to any other person <b>taxpayer or both.</b>
	2		Where proceedings under sub-section (1) have been initiated against the authority or officer or official, the Board shall simultaneously intimate the relevant Government agency to initiate criminal proceedings against the person referred to in sub-section (1).
	3		The proceedings under this section shall be without prejudice to any liability that the authority, person or taxpayer may incur under any other law for the time being in force.
179			<b>Power of adjudication. -</b>
	1		Subject to sub-section (2), in cases involving confiscation of goods or recovery of duty and other taxes not levied, short levied or erroneously refunded, imposition of penalty or any other contravention under this Act or the rules made thereunder, the jurisdiction and powers of the officers of Customs in terms of amount of duties and other taxes involved, excluding the conveyance, shall be as follows, namely:-

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(i)	Collector	no limit
(ii)	Additional Collector	not exceeding three million rupees
(iii)	Deputy Collector	not exceeding one million rupees
<del>(iv)</del>	<del>Assistant Collector</del>	<del>not exceeding five hundred thousand rupees</del>
(v)	Superintendent	not exceeding <b>fifty one hundred thousand rupees.</b>
(vi)	Principal Appraiser	not exceeding <b>fifty one hundred thousand rupees.</b>

			Provided that in cases of goods to be exported, the above officers of Customs shall have their jurisdiction and powers in terms of FOB value and twice their respective monetary limit.
	3		The cases shall be decided within <del>one hundred and twenty</del> <b>ninety</b> days of the issuance of show cause notice or within such period extended by the Collector for which reasons shall be recorded in writing, but such extended period shall in no case exceed sixty days:  Provided that any period during which the proceedings are adjourned on account of a stay order or alternative dispute resolution proceedings or the time taken through adjournment by the petitioner not exceeding thirty days, shall be excluded for the computation of aforesaid periods.

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181			<b>Option to pay fine in lieu of confiscated goods. -</b> Whenever an order for the confiscation of goods is passed under this Act, the officer passing the order may give the owner of the goods an option to pay in lieu of the confiscation of the goods such fine as the officer thinks fit:  Provided that the Board may, by an order, specify the goods or class of goods where such option shall not be given:  Provided further that the Board may, by an order, fix the amount of fine which, in lieu of confiscation, shall be imposed on any goods or class of goods imported in violation of the provisions of section 15 or of a notification issued under section 16, <b>or in violation of any other provisions of this Act</b> , or any other law for the time being in force.  Explanation.- Any fine in lieu of confiscation of goods imposed under this section shall be in addition to any duty and charges payable in respect of such goods , and of any penalty that might have been imposed in addition to the confiscation of goods.
193			<b>Appeals to Collector (Appeals).-</b>
	1		Any person including an officer of Customs aggrieved by any decision or order passed under sections 33, 79, 80, <b>131</b> , 179 and 195 by an officer of Customs below the rank of Additional Collector may prefer appeal to the Collector (Appeals) within thirty days of the date of communication to him of such decision or order:  Provided that an appeal preferred after the expiry of thirty days may be admitted by the Collector (Appeals) if he is satisfied that the appellant has sufficient cause for not preferring the appeal within that period.
193A			<b>Procedure in appeal. -</b>
	3		The Collector (Appeals) may, after making such further inquiry as may be necessary pass an order, within <del>one hundred and twenty days</del> <b>ninety</b> from the date of filing of appeal or within such extended period as the Collector (Appeals) may for reasons to be recorded in writing, extend, confirm, modify or annul the decision or order appealed against:

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194			<b>Appellate Tribunal:-</b>
	1		There shall be established an Appellate Tribunal to be called the Customs Appellate Tribunal to exercise the powers and perform the functions conferred on the Appellate Tribunal by this Act.
	2		The Customs Appellate Tribunal shall consist of a chairman and such other judicial and technical members as are appointed in such numbers and in the manner as the Prime Minister may prescribe by rules.
	3		No person shall be appointed as a judicial member of the Customs Appellate Tribunal unless such person- (a) has been a judge of a High Court; (b) has exercised the powers of a District Judge and is qualified to be a judge of the High Court; or (c) is or has been an advocate of a High Court and is qualified to be appointed as a judge of a High Court:  Provided that the person who is or has been an advocate of High Court shall not be appointed as judicial member unless selected in accordance with the Civil Servants Act, 1973 (LXXI of 1973) and the Federal Public Service Commission Ordinance, 1977 (XLV of 1977).
	4		No person shall be appointed as a technical member of an Appellate Tribunal unless such person- (a) is an officer of Pakistan Customs Service equivalent in rank to the Member of the Board or Chief Collector of Customs or Director General; or (b) is a Collector or Director or Chief of the Board having at least three years experience in that position.
	5		The Federal Government <b>Prime Minister</b> shall appoint one of the Members of the Customs Appellate Tribunal to be the chairman thereof.
	6		The terms and conditions of appointment of the chairman and judicial and technical members shall be such as the Federal Government may determine:  Provided that the appointment of a technical member shall be for a period of two years.";
195			<b>Powers of Board or Collector, or Chief Collector to pass certain orders:-</b>
	1		The Board or the Collector of Customs or the <del>Collector of Customs (Adjudication)</del> Chief Collector may, within his jurisdiction, call for and examine the records of any proceedings under this Act for the purpose of satisfying itself or, as the case may be, himself as to the legality or propriety of any decision or order passed by a subordinate officer.
	3		The cases records of which are called and examined under sub-section (1) shall be decided within a period of one hundred and twenty days further extendable by the Board for another sixty days subject to recording of reasons in writing.

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195C			<b>Alternative dispute resolution (ADR)</b>
	1		Notwithstanding anything contained in this Act, or the rules made there under, any aggrieved person, in connection with any dispute pertaining to liability of customs-duty, admissibility of refund or rebate, waiver or fixation of penalty or fine, confiscation of goods, relaxation of any time period or procedural and technical condition which is under litigation in any court of law or an appellate authority, except in the cases where first information reports (FIRs) have been lodged or criminal proceedings have been initiated or where interpretation of question of law having larger revenue impact in the opinion of the Board is involved, may apply to the Board for the appointment of a committee for the resolution of dispute in appeal.
	2		The Board may, subject to the provisions of sub-section (1), after examination of the application of an aggrieved person, appoint a committee, within sixty days of receipt of such application, consisting of-
		a	an officer of customs not below the rank of Chief Collector;
		b	a person to be nominated by the applicant from a panel notified by the Board, comprising- (i) chartered accountants and advocates having minimum ten years experience in the field of taxation; and  (ii) reputable businessmen as nominated by Chambers of Commerce and Industry:  Provided that the taxpayer shall not nominate a chartered accountant or an advocate if the said chartered accountant or the advocate is or has been an auditor or an authorized representative of the taxpayer; and
		c	a retired judge not below the rank of District and Sessions Judge, to be nominated through consensus by the members appointed under clauses (i) and (ii).
	3		The aggrieved person or the concerned Collector or both, as the case may, shall withdraw the appeal pending before any court of law or an appellate authority, after constitution of the committee by the Board under sub-section (2).
	4		The committee shall not commence the proceedings under sub-section (5) unless the order of withdrawal by the appellate authority is communicated to the Board:  Provided that if the order of withdrawal is not communicated within seventy-five days of the appointment of the committee, the said committee shall be dissolved and provision of this section shall not apply.
	5		The committee constituted under sub-section (2) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of customs or any other person to conduct an audit and shall decide the dispute by majority, within ninety days of its constitution in respect of the resolution of dispute as it deem fit:  Provided that in computing the aforesaid period of one hundred and twenty days, the period, if any, for communicating the order of withdrawal under sub-section (4) shall be excluded. withdrawal under sub-section (4) shall be excluded.

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	6		The recovery of duties and taxes payable by the applicant in connection with any dispute for which a committee has been appointed under sub-section (2) shall be deemed to have been stayed on withdrawal of appeal upto the date of decision by the committee.
	7		The decision of the committee under sub-section (5) shall be binding on the Collector and the aggrieved person.
	8		If the committee fails to make recommendations within a stipulated period of ninety days under sub-section (5), the Board shall dissolve the committee by an order in writing and the matter shall be decided by the appellate authority which issued the order of withdrawal under sub section (4) and the appeal shall be treated to be pending before such appellate authority as if the appeal had never been withdrawn.
	9		The Board shall communicate the order of dissolution to the court of law or the appellate authority and the Collector and the aggrieved person.
	10		The aggrieved person, on receipt of the order of dissolution, shall communicate the order to the appellate authority, which shall decide the appeal within six months of the communication of the said order.
	11		The aggrieved person may make payment of customs duty and other taxes as determined by the committee under sub-section (6) and all decisions, orders and judgments made or passed shall stand modified to that extent.
	12		The Board may prescribe the amount to be paid as remuneration for the services of the members of the committee, other than the member appointed under clause (a) of sub-section (2).
	13		The Board may, by notification in the official Gazette make rules for carrying out the purposes of this section, including the procedures and manner of conducting of ADR committee meetings.";
200			<b>Owner to make all arrangements and bear all expenses.</b>
			Any opening, un-packing, weighing, measuring, repacking, bulking, sorting, letting, marking, numbering, loading, unloading, carrying, or lading of goods or their containers for the purposes of, or incidental to, the examination by an officer of customs, removal or warehousing thereof shall be done, and any facilities or assistance required for any such examination shall be provided, by or at the expense of the owner of goods :  Provided that at customs-stations with the operational Customs Computerized System all the above functions shall be performed by the custodian of the cargo and the importer <b>or exporter</b> shall bear all expenses.
202			<b>Recovery of Government dues. -</b>
			Expression "Central Excise and Sales Tax" and "Central Excise or Sales Tax" Wherever appearing, the words "or Inland Revenue" substituted.

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203			<b>Wharfage or storage fees as provided under the rules prescribed by the Board.</b> -
			The Collector of Customs may from time to time fix the period after the expiration of which goods left in any custom-house, custom area, wharf or other authorised landing place or part of the custom-house premises, shall be subject to payment of fees, and the amount of such fees.
212A			in section 212A, in sub-section (2), the words "with approval of Federal Government" shall be omitted;
First Schedule			the amendments set out in the First Schedule to this Act shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969);
Fifth Schedule			the Fifth Schedule to the Customs Act (IV of 1969) shall be substituted in the manner provided for in the Second Schedule to this Act.