

Section	Sub section	Clause	Amendments of The Federal Excise Act, 2005
			In the Federal Excise Act, 2005, the following further amendments shall be made, namely:-
			NEW / inserted Omitted or Deleted Substituted Gazette Finance Act 2020

6			Adjustment of duties of excise.—
	2AB		Notwithstanding anything contained in this Act or the rules made thereunder, the Board may, by notification in the official Gazette, may impose restrictions on wastage of material on which input tax has been claimed in respect of the goods or class of goods.
14C			Power of tax authorities to modify orders, etc.—
	(1)		Where a question of law has been decided by a High Court or the Appellate Tribunal in the case of a registered person, on or after first day of July 2005, the Commissioner or an officer of Inland Revenue may, notwithstanding that he has preferred an appeal against the decision of the High Court or made an application for reference against the order of the Appellate Tribunal, as the case may be, follow the said decision in the case of the said taxpayer in so far as it applies to said question of law arising in any assessment pending before the Commissioner or an officer of Inland Revenue, until the decision of the High Court or of the Appellate Tribunal is reversed or modified.
	(2)		In case the decision of High Court or the Appellate Tribunal, referred to in sub-section (1), is reversed or modified, the Commissioner or an officer of Inland Revenue may, notwithstanding the expiry of period of limitation prescribed for making any assessment or order, within a period of one year from the date of receipt of decision, modify the assessment or order in which the said decision was applied so that it conforms to the final decision.
26			Power to seize.—
	(1)		The counterfeited cigarettes or beverages or cigarettes , un-manufactured tobacco or beverages which have been manufactured unlawfully or on which duty has not been paid as required under this Act and rules made there under, shall be liable to seizure besides the conveyance which has been used for the movement, carriage or transportation of such cigarettes, un-manufactured tobacco or beverages. The counterfeited cigarettes or beverages which have been manufactured or produced unlawfully and other dutiable goods on which duty of excise has not been paid in the manner as required under this Act and the rules made thereunder, shall be liable to seizure alongwith the conveyance, which has been used for the movement, carriage or transportation of such goods.
27			Confiscation of goods subject to Federal Excise Duty cigarettes, un-manufactured tobacco or beverages.—
	(2)		In case of cigarettes, un-manufactured tobacco or beverages dutiable goods seized on account of evasion of duty, the owner shall be given an option to pay penalties and fines as provided under section 19 and meet other obligations as provided under other relevant provisions of the Act and rules made there under, for release of such cigarettes, un-manufactured tobacco or beverages dutiable goods in lieu of confiscation provided that if such release is not claimed or availed, no reduction or abatement in respect of amounts of duty, penalties and fine shall be admissible in case such cigarettes, un-manufactured tobacco or beverages dutiable goods are auctioned.

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33			Appeals to Commissioner (Appeals).—
	(1B)		An appeal under sub-section (1) shall- (a) be in the prescribed form; (b) be verified in the prescribed manner; (c) state precisely the grounds upon which the appeal is made; (d) be accompanied by the prescribed fee specified in sub-section (1C); and (e) be filed with the Commissioner (Appeals) within the time set out in sub-section (1); and
	(1C)		The prescribed fee shall be-
		(a)	in the case of an appeal against an assessment- (i) where the appellant is a company, five thousand rupees; or (ii) where the appellant is not a company, two thousand and five hundred rupees; and
		(b)	in any other case- (i) where appellant is a company, five thousand rupees; or (ii) where the appellant is not a company, one thousand rupees."; and
	(4)		The Commissioner (Appeals) shall not admit any documentary material or evidence which was not produced before the Officer Inland Revenue unless the Commissioner (Appeals) is satisfied that the appellant was prevented by sufficient cause from producing such material or evidence before the Officer Inland Revenue.";
34			Appeals to Commissioner (Appeals).—
	(3)		The Appellate Tribunal may admit, hear and dispose of the appeal as per procedure laid down in sections 131 and 132 of the Income Tax Ordinance, 2001 (XLIX of 2001), and rules made thereunder.
38			Alternative Dispute Resolution.—
	(1)		Notwithstanding any other provision of this Act, or the rules made thereunder, an aggrieved person in connection with any dispute pertaining to— (a) the liability of duty against the aggrieved person, or admissibility of refunds, as the case may be; (b) the extent of waiver of default surcharge and penalty; or (c) any other specific relief required to resolve the dispute, may apply to the Board for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application, which is under litigation in any court of law or an appellate authority, except where criminal proceedings have been initiated or where interpretation of question of law having effect on identical cases is involved having effect on other cases.

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38	(2)		The Board may, after examination of the application of an aggrieved person, appoint a committee, within sixty days of receipt of such application in the Board, comprising, — (i) Chief Commissioner Inland Revenue having jurisdiction over the case; and (ii) two persons from a panel notified by the Board comprising of chartered accountants, cost and management accountants, advocates, having minimum of ten years' experience in the field of taxation and reputable businessmen.
	(3)		The Board shall communicate the order of appointment of committee to the court of law or the appellate authority where the dispute is pending and the Commissioner.
	(4)		The Committee appointed under sub-section (2) shall examine the issue and may, if it deemed necessary, conduct inquiry, seek expert opinion, direct any officer of the Inland Revenue or any other person to conduct an audit and shall decide the dispute through consensus, within one hundred and twenty days of its appointment.
	(5)		The committee may, in case of hardship, stay recovery of tax payable in respect of dispute pending before it for a period not exceeding one hundred and twenty days in aggregate or till the decision of the Committee or its dissolution, whichever is earlier.
	(6)		The decision of the committee under sub-section (4) shall be binding on the Commissioner when the aggrieved person, being satisfied with the decision, has withdrawn the appeal pending before the court of law or any appellate authority and has communicated the order of withdrawal to the Commissioner: Provided that if the order of withdrawal is not communicated to the Commissioner within sixty days of the service of decision of the committee upon the aggrieved person, the decision of the committee shall not be binding on the Commissioner.
	(7)		If the committee fails to decide within the period of one hundred and twenty days under sub-section (4), the Board shall dissolve the committee by an order in writing and the matter shall be decided by the court of law or the appellate authority where the dispute is pending.
	(8)		The Board shall communicate the order of dissolution to the court of law or the appellate authority and the Commissioner.
	(9)		The aggrieved person, on receipt of the order of dissolution, shall communicate it to the court of law or the appellate authority, where the dispute is pending.
	(10)		The aggrieved person may make the payment of federal excise duty and other taxes as decided by the committee under sub-section (4) and all decisions and orders made or passed shall stand modified to that extent.

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	(11)		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 (i) of sub-section (2).
	(12)		Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.
42B			Selection for audit by the Board.-
	(1A)		Notwithstanding anything contained in this Act or any other law, for the time being in force, the Board shall keep the parameters confidential.
46			Audit
	(10)		The audit of a registered person under this section shall be conducted only once in every three years.
47			Service of notices and other documents.--
	(1)		Subject to this Act, any notice, order or requisition required to be served on a resident individual other than in a representative capacity for the purposes of this Act shall be treated as properly served on the individual if-
		(d)	Sent electronically through email or to the e-folder maintained for the purpose of e-filing of sales tax-cum-Federal excise returns by the limited companies, both public and private registered person.
47AB			Real-time access to information and databases.—
	(1)		Notwithstanding anything contained in any law for the time being in force, including but not limited to the National Database and Registration Authority Ordinance, 2000 (Ordinance VIII of 2000) and the Emigration Ordinance, 1979 (Ordinance XVIII of 1979), arrangements shall be made to provide real-time access of information and database to the Board in the prescribed form and manner by-
		(a)	the National Database and Registration Authority with respect to information pertaining to National Identity Card (NIC), Pakistan Origin Card, Overseas Identity Card, Alien Registration Card and other particulars contained in the citizen database;
		(b)	the Federal Investigation Agency and the Bureau of Emigration and Overseas Employment with respect to details of international entry and exit of all persons and information pertaining to work permits, employment visas and immigration visas;
		(c)	the Islamabad Capital Territory and provincial and local land record and development authorities with respect to record-of-rights including digitized edition of record-of-rights, periodic record, record of mutations and report of acquisition of rights;
		(d)	the Islamabad Capital Territory and provincial excise and taxation departments with respect to information regarding registration of vehicles, transfer of ownership and other associated record;

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		(e)	<p>all electricity suppliers and gas transmission and distribution companies with respect to particulars of a consumer, the units consumed and the amount of bill charged or paid:</p> <p>Provided that where the connection is shared or is used by a person other than the owner, the name and NIC of the owner and the user shall also be furnished:</p> <p>Provided further that all electricity suppliers and gas transmission and distribution companies shall make arrangements by the 1st day of January, 2021 for allowing consumers to update the ratio of sharing of a connection or the particulars of users, as the case may be; and</p>
		(f)	any other agency, authority, institution or organization notified by the Board.
	(2)		The Board shall make arrangements for laying the infrastructure for real-time access to information and database under sub-section (1) and aligning it with its own database in the manner as may be prescribed.
	(3)		Until real-time access to information and database is made available under sub-section (1), such information and data shall be provided periodically in such form and manner as may be prescribed.
	(4)		Subject to section 47B, all information received under this section shall be used only for tax purposes and kept confidential."; and