

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE**

Islamabad, the 18th June, 2001

**NOTIFICATION
(CUSTOMS)**

S.R.O. 450(I)/2001.-¹[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:-]

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²[**CHAPTER- XLIII**

TRANSIT REGIME IN PAKISTAN

TAJIKISTAN-PAKISTAN TRANSIT TRADE RULES

Sub-Chapter- XVII

Periodic Post Clearance Audit

1089. Audit.-The Directorate of Transit Trade shall not only properly maintain the record pertaining to Transit Trade but shall also regularly conduct on weekly basis post clearance audit of the transit documents or record. In case any discrepancy is found during audit the same shall be immediately reported to the Assistant or Deputy Director in-charge for initiation of appropriate action under the law. The reconciliation or audit exercise shall inter alia include scrutiny of data and documents for ensuring that the goods which were transported had safely and securely crossed the border and relevant poof or copies of GDs have been presented thereof within the prescribed time limit. In case any GD is not reconciled, proceedings under Jaw including demand notice shall be issued immediately to the importer, carrier and clearing agent for recovery of evaded amount of duties and taxes. Top priority shall be accorded by the Assistant or Deputy Director Transit for regularly conducting post importation audit for reconciliation of clearance data and for pinpointing any illegality or discrepancy.

¹ Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2nd July, 2018. At the time of substitution was as under:-
“In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Central Board of Revenue is pleased to make the following rules, namely:--”

² Added vide SRO 560(I)/2023 dated 5th May, 2023