

**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-XLIV

Sub-Chapter-VI

RESPONSIBILITIES OF THE CARRIER AND TRANSPORT OPERATOR

1119. Liabilities of the carriers and transport operators.-(1) The carrier or transport operator shall be responsible for any loss, damage, unauthorized removal or disappearance of the tracking equipment during the course of transportation of goods.

(2) The carrier or transport operator shall be liable to compensate the licensee in case of occurrence of events mentioned in sub-rule (1).

(3) In case a dispute arises regarding the extent and nature of liability mentioned in sub-rule (2) on the basis of bona fide error or an accident, the matter shall be referred to the Director of Transit Trade in whose jurisdiction such an event takes place. The Director concerned shall decide the matter within fifteen days of its receipt by passing speaking order. The carrier or transport operator may, on being aggrieved with orders of the Director, prefer an appeal before the licensing committee. The licensing committee shall decide the matter within thirty days, which shall be final and binding on the licensee and the carrier or transport operator.

(4) The carriers and transport operators shall remain liable to punitive and other related action in cases of violation or contravention of the applicable provisions of the Act and rules made thereunder while complying with the provisions of these rules.

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 996(I)/2023, dated 1st August, 2023.