

**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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**CHAPTER XI
RECOVERY OF ARREARS**

133. 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 Superintendent²[or Inspector or Appraiser] of Customs, authorized by the appropriate officer to perform any of the functions under this chapter;
- (ii) "Annex" means an annex to this chapter;
- (iii) "Defaulter" means a person mentioned in the demand note, who has failed to discharge his liabilities of payment of Government dues;
- (iv) "Demand note" means a note received by the Recovery Officer from the referring authority specifying the details regarding the defaulter and the Government dues;
- (v) "Execution" means steps taken for the recovery of arrears under this chapter in pursuance of a demand notice;
- (vi) "Government dues" means any recoverable amount of customs duty or any tax, duty or other levy being collected in the same manner as customs-duty, an adjudged penalty or fine or any amount unpaid which may be payable under any bond or instrument executed under the Act or such other law or the rules made there under;
- (vii) "Immovable property" means a property which cannot be taken into custody for removal without physically knocking it down;
- (viii) "Receiver" means a person appointed by the Recovery. Officer to manage, run and account for any attached business or property;
- (ix) "Recovery Officer" means an officer of customs, notified to be the appropriate officer under sub-section (1) of section 202 of the Act;
- (x) "Referring authority" means an officer, not below the rank of Assistant Collector of Customs, desiring to recover Government dues through Recovery Officer; and
- (xi) "share" means share in a corporation and private limited company and includes stock, debenture stock, debentures or bonds.

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 Inserted vide SRO 831(I)/2018 dated 2nd July, 2018