

**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**

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138. Recovery through Government authorities.-(1) The Recovery Officer shall cause recovery of Government dues to be made in terms of sub-section (1) of section 202 of the Act by serving a notice to the Customs ²[or Inland Revenue] authorities in Annex-III to deduct the Government dues from any money or to detain and sell any goods, belonging to the defaulter which are under their control.

(2) The sale of goods under sub-rule (1) shall be governed by the Chapter V.

(3) A copy of the notice sent to the Customs ³[or Inland Revenue] authorities shall be endorsed to the defaulter.

(4) After issue of the notice and subject to the provisions of sub-rule (2) of rule 139, no further proceedings shall be initiated until thirty days from the date of issue of the notice.

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 Substituted for "Central Excise or Sales Tax" vide SRO 564(I)/2017 dated 1st July, 2017

³ Substituted for "Central Excise or Sales Tax" vide SRO 564(I)/2017 dated 1st July, 2017