

**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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**PART II
ATTACHMENT AND SALE OF MOVABLE
PROPERTY**

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155. Seizure after personal search.- (1) The attachment officer, if he has reasons to believe that any person is carrying goods liable to seizure or any document relating thereto, may cause search to be made of such person.

(2) When the attachment officer is about to search any person, he shall inform such person about his right to be taken to an officer of customs, not below the rank of Assistant Collector of Customs, or magistrate, and if such person so desires, the attachment officer shall take him without unnecessary delay to the nearest officer of customs or magistrate before searching him and the officer of customs or the magistrate before whom such person is brought shall, if he sees no reasonable ground for search, forthwith discharge the person and record reasons for doing so, or otherwise may direct that such search be made:

Provided that before making a search, the attachment officer shall call upon two or more persons to attend and witness the search and may issue an order in writing to them or any of them so to do, and the search shall be made in the presence of such persons and a list of all things seized in the course of such search shall be prepared by attachment officer and signed by witnesses:

Provided further that a female shall not be searched except by a female

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:--”