

**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 V
MISCELLANEOUS**

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²[**215-A. Writing off of irrecoverable amount.**-(1) Subject to the provisions contained in the Customs Act, 1969 (IV of 1969), and after following the procedure in the rules under this chapter, the amount which may be payable by way of duty, surcharge, fee, service charges, fine or penalty or any other amount which is adjudged or payable under any bond, guarantee or other instrument executed under this Act or the rules made there under, may be written off by the competent authority after recording reasons in writing subject to the following conditions, namely:-

- (i) the recovery officer appointed under the rules issues I recoverability Certificate that all the steps prescribed under this chapter to recover the arrears have been taken and the arrears could not be recovered; and
 - (ii) there has not been any serious negligence on the part of some individual official or officer or officers which may possibly call for disciplinary action requiring the orders of any higher authority.
- (2) The monetary limits for writing off irrecoverable arrears are as specified in the Schedule below, namely:-

SCHEDULE

S. No.	Monetary limit	Authority to Write off	Procedure
(1)	(2)	(3)	(4)
1	Up to Rs. One million	Collector	The Collector may write off the arrears on the recommendation of the committee consisting of one Additional Collector and two Deputy Collectors.
2	Rs. one million to 2.5 million	Chief Collector	Chief Collector may write off the arrears on the specific

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 Rule 215A was inserted vide SRO 1070(I)/2007 dated 31st October, 2007

3	Rs.2.5 to 10 Million.	Collector with the approval of Member (Customs)	recommendations of the concerned Collector the Collector clearly stating that all the requirements under the law and the rules have been completed, all possible efforts have been made and there is no lapse on the part of the officials/officers in this behalf
4	More than Collector with the Rs.10 million.	Collector with the approval of Chairman, CBR	Arrears of more than Rs. 10 million required to be written off shall be forwarded to the Board by the Collector clearly stating that all the requirements under the law and the rules have been completed, all possible efforts have been made and there is no lapse on the part of the officials/officers in this behalf

(3) Consolidated statement regarding all sanctions to write off shall be communicated to the Board for bringing to notice any defect of system. Annual statement of all the amounts written off shall be submitted to the Accountant General for reconciliation.”