

**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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215. Form.-(1) Any notice, proclamation, certificate or order to be issued under this chapter shall be in such form as the Central Board of Revenue may, from time to time, specify.

(2) Until a form referred to in sub-rule (1) is specified by the Central Board of Revenue, the Recovery Officer may issue the notices, proclamations or certificates in the manner as he may deem fit in the circumstances of each case.

ANNEX I
(See rule 135)

FORM OF DEMAND NOTE

C. No -----

Subject: -----

References: -----

(e.g. Order in Original No.;
Bank Guarantee No.; Insurance
Guarantee No.; etc.)

Whereas a sum of Rs. ----- (Rupees ----- only) as Government dues is outstanding and needs to be recovered from the following;

M/s-----

Address-----

Phone No-----

N.T.N No -----

CCI&E's Import/Export Reg. No -----

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:--"

Known properties-----

2. The above mentioned Government dues are on account of customs duties and other levies collected in the same manner as that of customs duties and details are mentioned in attached schedule. It is certified that all other formalities under the Act and rules made there under have been completed and there exists no bar or stay order against recovery. You are, therefore, requested to recover the above mentioned Government dues in terms of section 202 of the Customs Act, 1969 (IV of 1969), and rules made there under. Government dues may be remitted to the undersigned as soon as the same are recovered.

(Name)
Assistant Collector of Customs

Seal -----

To,
The Recovery Officer

SCHEDULE

S.No.	Description	Particulars
(1)	(2)	(3)
1.	Sr. No.	
2.	File No.	
3.	Customs Duties	
4.	Regulatory Duty	
5.	Sales Tax	
6.	Import Surcharge	
7.	Iqra Surcharge	
8.	Central Excise Duty	
9.	Agricultural Cess	
10.	Cotton Cess	
11.	Penal Surcharge	
12.	Licence Fee	
13.	Amendment Fee	
14.	Development Surcharge	
15.	Storage Charges	
16.	Establishment Charges	
17.	Fines	
18.	Personal Penalties	
19.	Other (i)	
	(ii)	
	(iii)	

ANNEX II
(See rule 136)

FORM OF MASTER REGISTER

1. Sr. No. -----
2. Defaulters Name, -----
Address and Phone No. -----
3. Referring authority -----
4. (i) No., date of issue and date of receipt of demand Note -----

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- (ii) Reference Nos. -----
5. Details of Government dues -----
- | | | | |
|---------|-----------------------|--------------|--------------------|
| (i) | Customs duties | Rs----- | (Rupees----- only) |
| (ii) | Regulatory duties | Rs----- | (Rupees----- only) |
| (iii) | Sales Tax | Rs----- | (Rupees----- only) |
| (iv) | Import Surcharge | Rs----- | (Rupees----- only) |
| (v) | Iqra Surcharge | Rs----- | (Rupees----- only) |
| (vi) | Central Excise duty | Rs----- | (Rupees----- only) |
| (vii) | Agricultural cess | Rs----- | (Rupees----- only) |
| (viii) | Cotton cess | Rs----- | (Rupees----- only) |
| (ix) | Penal Surcharge | Rs----- | (Rupees----- only) |
| (x) | Licence Fee | Rs----- | (Rupees----- only) |
| (xi) | Amendment Fee | Rs----- | (Rupees----- only) |
| (xii) | Development Surcharge | Rs----- | (Rupees----- only) |
| (xiii) | Storage charges | Rs----- | (Rupees----- only) |
| (xiv) | Establishment charges | Rs----- | (Rupees----- only) |
| (xv) | Fines | Rs----- | (Rupees----- only) |
| (xvi) | Personal penalties | Rs----- | (Rupees----- only) |
| (xvii) | Other | (i) Rs----- | (Rupees----- only) |
| | | (ii) Rs----- | (Rupees----- only) |
| (xviii) | Total | Rs----- | (Rupees----- only) |
6. Date of issue of notice under rule 138-----
7. Date of issue of notice under rule 139-----
8. Known properties of the defaulter
- (i) Movable-----
- (ii) immovable-----
9. Name and designation of attachment officer-----
10. Details of movable properties attached.
- (i) -----
- (ii) -----
- (iii) -----
11. Date of proclamation of attachment of immovable properties -----
12. Details of immovable properties attached-----
- (i) -----
- (ii) -----
- (iii) -----

13. Date of appointment of receiver, name of receiver and details of business or properties.
 (i) -----
 (ii) -----
14. Date of sale of properties and their details.

15. Amount of sale proceed or amount of profits along with mode of receipt.

16. Disposal of sale proceeds.-----

17. Date of recovery and details of Government dues shown in column 5 recovered along with the manner of recovery-----

ANNEX III
(See rule 138(1))

FORM OF NOTICE TO CUSTOMS, CENTRAL EXCISE AND SALES TAX AUTHORITIES

C.No.

Date:

Notice under sub-section (1) of section 202 of the Customs Act, 1969 (IV of 1969).

Subject: -----

WHEREAS, Government dues amounting to Rs ----- (Rupees-----only), are outstanding against M/s. ----- (CCI&E's Import/Export Registration No.1 ----- and NTN No. -----) which they have failed to pay so far.

2. NOW, THEREFORE, in exercise of the powers conferred by subsection (1) of section 202 of the Customs Act, 1969 (IV of 1969), I do hereby require, all Customs, Central Excise and Sales Tax authorities, that with immediate effect and till further orders:-

- (a) to deduct the aforesaid amount from any money owing to the said M/s.-----
 -----which may be under the control of respective authorities; and
 - (b) to recover the aforesaid amount by detaining and selling any goods belonging to said M/s.-----which come under the control of respective authorities.
3. The Government dues so recovered should be sent to the undersigned immediately.

Recovery Officer,

 Seal-----

- To,
- (i) M/s----- (defaulter)
 - (ii) M/s----- (Clearing agent or representative)
 - (iii) All other concerned
-

ANNEX IV
(See rule 139(1))

FORM OF NOTICE OF RECOVERY AND ATTACHMENT

C.No -----

Date: -----

Notice for Recovery under sub-section (2) and (3) of section 202 of the Customs Act, 1969.

Subject: - -----

Whereas Government dues amounting to Rs----- (Rupees-----only) are recoverable from you (M/s.-----), on account of -----;

2. And whereas you have failed to deposit the above said Government dues recoverable from you and no recovery could be made in terms of subsection (1) of section 202 of the Customs Act, 1969 (IV of 1969);

3. And whereas it is believed that the outstanding Government dues cannot be recovered from you in the manner so far followed;

4. Now, therefore, you (M/s-----) are hereby served with this notice in terms of sub-section (2) of section 202 of the Customs Act, 1969 (IV of 1969), to pay the amount within fifteen days from the date of service of this notice, failing which following proceedings under sub-section (3) of section 202 of the Customs Act, 1969 (IV of 1960), will be initiated without any further notice:-

(a) attachment and sale of immovable property; and

(b) appointment of receiver for the management of the movable or immovable property.

5. You (M/s-----) are also directed not to directly or indirectly, sell mortgage, charge, lease or otherwise deal with all movable and immovable property belonging to you except with the permission of the undersigned.

6. You (M/s-----) are also informed that all your movable and immovable properties shall stand attached on the expiry of 15 days of the service of this notice.

7. You are also informed that the attached properties can be seized and sold under the Customs Recovery Rules, 2001 or a receiver can be appointed to manage them. To avoid such a situation it shall be in your own interest to pay the Government dues as early as possible.

(Name)

Recovery Officer

Seal -----

To, (1) M/s -----

(2) M/s----- (Agent) -----

(3) (Other concerned) -----

ANNEX V

(See rule 151)

FORM OF WARRANT OF ATTACHMENT

C. No-----

Date-----

Subject: -----

Whereas Mr.----- (Designation-----) has been appointed as attachment officer in terms of Customs Rules, 2001, to attach the movable properties of M/s.----- for the recovery of outstanding

(Name and address)

Government dues amounting to Rs.------(Rupees-----only), recoverable from the above mentioned defaulter.

Therefore, Mr. ----- (Designation -----), is hereby directed to seize the movable properties belonging to the defaulter while observing the provisions of the Customs Rules, 2001 save exceptions as provided under the above said Rules. He is also directed to report to the undersigned about the completion of attachment formalities as soon as these are completed.

Recovery Officer

Seal-----

To,

(i) The attachment officer

along with a copy to be
served on the defaulter or his
agent.

(ii) Notice Board.