

**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 XII
EXPORTS**

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²[**SUB-CHAPTER 7
DUTY AND TAX REMISSION FOR EXPORTS**

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301. Amendment, suspension or cancellation of DTRE approval.-(1) A DTRE- user may apply to a Regulatory ³[Authority] for amendment in the previous approval or for its cancellation and each such request shall be decided within ten days of receipt thereof and fed into PACCS as per Appendix II.

(2) No request for amendment in the existing DTRE approval shall be rejected and no DTRE approval shall be cancelled without affording to the DTRE applicant or the DTRE- user an opportunity of showing cause in writing and being heard.

(3) The Regulatory ⁴[Authority] may, on his own or otherwise, suspend any DTRE approval pending his decision to cancel such approval and each such suspension shall be fed into PACCS as per Appendix II.

(4) The ⁵[Authority] may, in addition to any other action under the law, require the input goods already acquired or output goods produced under the suspended or cancelled DTRE approval to be dealt with in such manner as he may deem appropriate.

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 sub-Chapter 7 vide SRO 563(I)/2005 dated 6th June, 2005

³ Substituted for the word “Collector” vide SRO 994(I)/2019 dated 4th September, 2019.

⁴ Substituted for the word “Collector” vide SRO 994(I)/2019 dated 4th September, 2019.

⁵ Substituted for the word “Collector” vide SRO 994(I)/2019 dated 4th September, 2019.