

**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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² [³ **CHAPTER XIV**
TRANSSHIPMENT
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⁴[**337. Checking of conveyance enroute.**-An officer of Customs not below the rank of Inspector, may, on reasonable suspicion regarding substitution or attempt of substitution of goods, or interference with the container and cargo contained therein which may in any way be detrimental to the revenue, or safety anti narcotics, anti terrorism concerns by tampering seals / tracker devices or containers while the conveyance is en route, shall inform Incharge CCSU and nearest TMRC about his suspicion and on receiving specific permission of Incharge TMRC or Director of Transit Trade in whose jurisdiction the goods are present are to be intercepted and check that the rivets, locks, seals, and labels of the transport unit and the container are intact. Report of such rechecking shall invariably be sent to CCSU by the concerned Collectoratel Director by fax/e-mail/courier as well as telephonically within six hours of such interception.]

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 Chapter XIV was added vide SRO 375(I)/2002 dated 15th June, 2002

3 Substituted for chapter XIV vide SRO 286(I)/2007 dated 31st March, 2007

4 Rule (337) was substituted vide SRO 1039(I)/2020 dated 9th October, 2020. At the time of substitution rule (337) was as under:-

“**337. Checking of conveyance enroute.**-An officer of Customs [***] not below the rank of Deputy Superintendent, may, on reasonable suspicion regarding substitution or attempt of substitution of goods, or interference with the container and cargo contained therein which may in any way be detrimental to the revenue, or safety anti narcotics, anti terrorism concerns by tampering seals or containers while the conveyance is en route, shall inform Incharge CCSU about his suspicion and on receiving specific permission of Incharge CCSU or Collector of Customs in whose jurisdiction the goods are present are to be intercepted and check that the rivets, locks, seals, and labels of the transport unit and the container are intact. Report of such re-checking shall invariably be sent to CCSU by the concerned Collectorate by fax/e-mail/courier as well as telephonically within six hours of such interception.”