

**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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339. Time limit for transshipment of goods.-⁴[(1) All goods for which transshipment permit has been issued will reach the customs port or stations of destination within the timeline as prescribed below from the date of issue of transshipment permit;]

S. No.	Route	Time Limit (Days)
1	Karachi to Hyderabad	two
2	Karachi to Quetta	four
3	Karachi to Multan	four
4	Karachi to Faisalabad	five
5	Karachi to Lahore	five
6	Karachi to Sambrial	five
7	Karachi to Islamabad	five
8	Karachi to Peshawar	five
9	Gwadar to Hyderabad	three
10	Gwadar to Quetta	three
11	Gwadar to Multan	four
12	Gwadar to Faisalabad	five
11	Gwadar to Lahore -	five
14	Gwadar to Sambrial	five
15	Gwadar to Islamabad	five
16	Owadar to Peshawar	five
17	Taftan to Karachi	five
18	Taftan to Hyderabad	five
19	Taftan to Quetta	two
20	Taftan to Multan	four
21	Taftan to Faisalabad	five

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 Sub-rule (1) was substituted vide SRO 1039(I)/2020 dated 9th October, 2020. At the time of substitution sub-1 (337) was as under:-

“(1) All goods for which transshipment permit has been issued will reach the customs port or stations of destination within seven days of the date of issue of transshipment permit.”

22	Taftan to Lahore	five
23	Taftan to Sambrial	five
24	Taftan to Islamabad	five
25	Taftan to Peshawar	five
26	Chaman to Karachi	four
27	Chaman to Hyderabad	five
28	Chaman to Quetta	two
29	Chaman to Multan	four
30	Chaman to Faisalabad	five
31	Chaman to Lahore	five
32	Chaman to Sambrial	five
33	Chaman to Islamabad	five
34	Chaman to Peshawar	five
35	Torkham to Karachi	five
36	Torkham to Hyderabad	five
37	Torkham to Quetta	four
38	Torkham to Multan	four
39	Torkham to Faisalabad	Three
40	Torkham to Lahore	Three
41	Torkham to Sambrial	Three
42	Torkham to Islamabad	Two
43	Torkham to Peshawar	Two
44	Sost to Karachi	Nine
45	Sost to Hyderabad	nine
46	Sost to Quetta	Eight
47	Sost to Multan	Seven
48	Sost to Faisalabad	Seven
49	Sost to Lahore	Seven
50	Sost to Sambrial	Seven
51	Sost to Islamabad	Five
52	Sost to Peshawar	Six;]

(2) If there involves unavoidable delay in the transshipment of any goods the carrier shall make a request with specific reason to the concerned Assistant ⁵[Director] for extension in the prescribed period. This extension shall, however, not be allowed on account of scarcity or non-availability of transport unit to a carrier.

(3) In case where the concerned Assistant ⁶[Director] finds no cogent grounds for delaying transshipment, the already issued transshipment permit shall be cancelled.

⁵ Substituted for word "Collector" vide SRO 1039(I)/2020 dated 9th October, 2020

⁶ Substituted for word "Collector" vide SRO 1039(I)/2020 dated 9th October, 2020