

**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**[CHAPTER XVII
ALTERNATE DISPUTE RESOLUTION**

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378. Definitions.-(1) In this chapter, unless there is anything repugnant in the subject or context,-

- (a) “Act” means the Customs Act, 1969;
- (b) “Applicant” means a person or a class of persons who has brought a dispute for resolution under section 195-C of the Act;
- (c) “Committee” means a committee constituted under sub-section (2) of section 195-C of the Act; and
- (d) “Dispute” means a case where, for evidently valid reasons, and importer or exporter is aggrieved in connection with any matter of customs specified in sub-section (1) of section 195-C of the Act and prima facie deserves relief of the elimination of possible hardship.

(2) All other words and expressions used but not defined in this chapter shall have same meanings as are assigned to them in the Act.

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 New chapter-xvii was inserted vide SRO 623(I)/2004 dated 19th July, 2004