

**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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379. Application for alternate dispute resolution.-Any importer or exporter inserted for resolution of any dispute under section 195-C may submit a written application for alternate dispute resolution to the Board, stating there in, the following particulars, namely:-

- (a) The Collectorate of Customs ³[***] or a Collectorate of Customs and Central Excise with whom a dispute has arisen;
- (b) The particulars of the case;
- (c) The grounds on the basis of which a resolution of a dispute is being sought by the applicant, duly supported with relevant documents;
- (d) The extent or the amount of customs duty, other taxes and penalties etc, which the applicant agrees to pay, if, any;
- (e) Details of amounts already paid, if any;
- (f) The particulars of any person who will represent the applicant; and
- (g) The applicant shall, if required, pay the remuneration of the members other than a public servant, of the committee to the extent and in the manner specified by the Chairman of the committee as laid down in rule 381.

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

³ Omitted vide SRO 831(I)/2018 dated 2nd July, 2018