

**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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382. Working of the Committee. The Chairman of the Committee shall be responsible for deciding the procedure to be followed by the committee which may inter alia. Include the following, namely:-

- (a) to decide about the place of sitting of the committee;
- (b) to specify date and time for conducting proceedings by the committee;
- (c) to supervise the proceedings of the committee;
- (d) to issue notices by courier, registered post or electronic mail to the applicant;
- (e) to requisition and produce relevant records or witnesses from the Collectorate or other concerned quarters;
- (f) to ensure attendance for hearings either in person or through an advocate, representative or a tax consultant;
- (g) to co-opt any other technical, professional or legal expert or specialist or tax consultant;
- (h) to consolidate recommendations of the committee and submission of the conclusive report to the Board; and
- (i) for any other matter covered under this chapter;

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