

**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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³[***]

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 Rule 386 was Omitted vide SRO 831(I)/2018 dated 2nd July, 2018 At the time of Omission Rule 386 as under:-

“386 Appeal against the order.-In case the aggrieved person is not satisfied with the orders of the Board, issued under sub-rule (1) of rule 385, he may file an appeal in the manner specified in sub-section (6) of section 195-C of the Act.]”