

**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 XIX
REFERENCE TO HIGH COURT**

420. Prescribed Form for reference application.-An application under sub- section (1) of section 196 requiring the Tribunal to refer to the High Court any question of law shall be in the form set out in Appendix-I to this Chapter.”.

Appendix-I
(see rule 420)

**FORM OF REFERENCE APPLICATION UNDER SECTION 196 OF THE
CUSTOMS ACT, 1969 (IV of 1969)**

Before the High Court of _____

**Customs
Sales Tax
Central Excise**

Reference Application No. _____ of 20

APPELLANT _____

VERSUS

RESPONDENT _____

Title and number of appeal which
Gives rise to the reference

The applicant (s) state (s) as follows:--

1. That the appeal noted above was decided by _____ Bench of the Customs, Excise and Sales Tax Appellate Tribunal on _____
2. That the order under sub-section (3) of section 194-B of the Customs Act, 1969 (IV of 1969) was served on the applicant on _____
3. That the facts which are admitted and/or found by the Tribunal, the determination of the Tribunal and the question (s) of law which arises out of its order have been truly stated in the attached statement of the case.
4. That the following questions of law arise out of the order of the Tribunal:--

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 XIX was added vide SRO 563(I)/2005 dated 6th June, 2005

(1)

(2)

(3)

5. That the following documents are attached with this application:--

(1) Statement of the case signed by the Appellant.

(2) Certified copy of the order of the Appellate Tribunal from which the question (s) of law stated above arises.

(3) First Appellate Order (by the Collector (Appeals/ Adjudication)/

(4) **Original** or other order.

6. The other document (s) or copies thereof, as specified below (the translation in English of the documents, where necessary) are annexed with the statement of the case.

Signed (Appellant)

Signed (Authorized Representative, if any)

N.B:- 1. The application must be made in triplicate.

2. The application made by the aggrieved person must be accompanied by a fee of one hundred rupees. The fee be deposited in the Treasury or a Branch of the National Bank of Pakistan or the State Bank of Pakistan along with the customs duty challan (in quadruplicate) and one copy of the challan be attached with the application.]

³[7. It is certified that the taxpayer or respondent has been intimated regarding filing of reference along with this copy of reference on*.....]

*[date to be filled by concerned office i.e. date of dispatch].]