

**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 XXI

³[Customs Computerized System] ⁴[Customs Computerized System]

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⁵[Sub-Chapter VII

Transit under Customs Computerized System

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484-H. Prescribed time limits for movement of transit goods.-(1) The cargo in transit shall cross the border or depart from the country as the case may be, within such time as prescribed by the Federal Board of Revenue from the feeding of the 'gate-out' event in the system at the Office of departure and 'gate-in' event in the system at office en-route. The system shall auto-block the carrier who failed to deliver the cargo within the prescribed time. The carrier shall be de-blocked in accordance with the procedure prescribed by the Board.

(2) All consignments that fail to arrive at the Office en-route within the prescribed time limit shall be visible to the concerned Deputy/Assistant Director for initiating necessary legal action as stipulated above.

(3) In case it is proved to the satisfaction of the office of departure that a Transit consignment could not reach its destination whether fully or partially, necessary action to enforce/ encash the Customs security may be initiated, to recover Government duty and taxes involved, without any delay, as laid down under rule 484-D.

(4) An application to allow partial cross-border in respect of a transit consignment may be made to the Additional ⁶[Director] Transit Trade, at the Office of departure, who may consider the same on merits, after completing action prescribed above.

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 Added vide SRO 704(I)/2007 dated 14th July, 2007

³ Substituted for “Pakistan Customs Computerized System” vide SRO 564(I)/2017 dated 1st July, 201

⁴ Substituted for the letters “PACCS” vide SRO 601(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012

⁵ Sub Chapter VII was substituted vide SRO 121(I)/2014 dated 24th February, 2014

⁶ Substituted for the word “Collector” vide SRO 831(I)/2018 dated 2nd July, 2018