

**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-I. Procedure in respect of transit goods through Wahga.-Procedure for movement of Afghan transit goods from Afghanistan to India through Wahga shall be the same as specified in these rules. Additionally the following measures shall be observed:-

- (a) the Customs Officer at the entry gate of Wahga border terminal shall check the seals of trucks bringing goods for India and after cross checking or tallying the details of the vehicle with the accompanied documents and in the system shall allow the truck to enter the terminal;
- (b) the gate in shall be allowed by the Terminal operator or the Customs staff. Once the truck is inside the terminal it shall be weighed and scanned. In case there is some discrepancy in weight or any doubtful observation from the image produced by scanner is observed a Custom Officer not below the rank of Deputy/Assistant Collector shall order inspection or examination;
- (c) detailed examination of the goods may be dispensed with if the seals are intact;
- (d) the appropriate Officer of Customs shall allow the cross border of the truck into the Indian Territory and feed the particulars in the system. The de-sealing of the transport unit shall be fed in the system before the cross border; and
- (e) the empty Afghan trucks shall not be allowed to carry any goods for Afghanistan on their way back from Wahga.

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