

**GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
CENTRAL BOARD OF REVENUE**

\*\*\*

Islamabad, the 18<sup>th</sup> June, 2001

**NOTIFICATION  
(CUSTOMS)**

**S.R.O. 450(I)/2001.-**<sup>1</sup>[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:-]

.

.

<sup>2</sup>[**CHAPTER-XXV  
AFGHANISTAN-PAKISTAN TRANSIT TRADE RULES**

.

.

**Sub-Chapter-VII  
Prescribed routes, monitoring and time limits**

.

.

**634. Unavoidable delay.**-If unavoidable delay en-route in the transit of any goods takes place, the carrier shall make a request with specific reason to the concerned Assistant or Deputy Collector for extension in the prescribed period. This extension shall be allowed after recording reasons in writing and subject to condition that the goods shall be hundred *per cent* examined at the port of exit besides taking penal action, if deemed appropriate.

---

<sup>1</sup> Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2<sup>nd</sup> 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:--”

<sup>2</sup> After CHAPTER XXIV, Chapter XXV was added vide SRO 601(I)/2011 dated 13<sup>th</sup> June, 2011