

**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 XXVII
DISPOSAL OF OVERSTAYED NON-PROHIBITED BORE ARMS AND AMMUNITION**

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677. Power of Collector to cancel disposal of arms and ammunition.-Notwithstanding anything contained in this chapter, the Collector may-

- (a) cancel the whole proceedings of the disposal of arms and ammunition without giving any reason;
- (b) restrict or refuse the entry of any person or dealer to the premises where disposal of arms and ammunition is taking place; and
- (c) may issue such general or special orders in writing to regulate the disposal of arms and ammunition with regard to public safety, as he may deem fit.]

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 209(I)/2016 dated 9th March, 2016