

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

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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:-]

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<sup>2</sup>[**CHAPTER-XXX  
APPEALS AND ALLIED MATTERS**

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- 717. Definitions.**-(1) In this chapter, unless there is anything repugnant in the subject or context.-
- (a) “authorized representative” means a person, duly authorized by the appellant to appear, plead and act before the Collector of Customs (Appeals);
  - (b) “Collector of Customs (Appeals)” means an officer appointed under clause (aa) of section 3 of the Customs Act, 1969 (IV of 1969);
  - (c) “Appendix” means an Appendix to this chapter; and
  - (d) “Schedule” means a Schedule to this chapter.
- (2) All other expressions used and not defined in these rules shall have the same meaning as has been assigned to them.

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<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> Inserted vide SRO 831(I)/2018 dated 2<sup>nd</sup> July, 2018