

**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-XXX
APPEALS AND ALLIED MATTERS**

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719. Date of presentation and filing of Appeals.-(1) Any officer authorized by the Collector of Customs (Appeals) in this behalf shall endorse on front page of every memorandum of appeal the date on which it is presented or deemed to have been presented under sub-rule (2), sign the endorsement and thereafter the endorsed appeal memo shall be entered in a register as provided under rule 732.

(2) A memorandum of appeal sent by registered post or courier under subrule (1) shall be deemed to have been presented to officer authorized by the Collector of Customs (Appeals) on the day on which it was received in the office of the Collector of Customs (Appeals).

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