

**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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720. Documents to accompany appeal.-(1) Every memorandum of appeal shall be accompanied with the following documents along with checklist specifying the documents attached with the memorandum in duplicate, one of which shall be a certified copy, namely:-

Documents/Check List

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| (a) | the order-in-original or assessment order under section 80, etc.,
appealed against; | ☐ |
| (b) | proof of payment of appeal fee; | ☐ |
| (c) | a certificate showing the date of service of the impugned order-
inoriginal or duty assessment order to the appellant; | ☐ |
| (d) | a certificate showing the date of communication of the memorandum
of appeal and grounds of appeal to the respondent department; | ☐ |
| (e) | Affidavit duly signed by the appellant; and | ☐ |
| (f) | Stay application if any. | ☐ |

(2) The appellant shall annex an index on face of memorandum of appeal, showing the documents filed under this rule along with paging in paper book form in duplicate.

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