

**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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724. Appellant to give reasons for delay.-(1) Upon the presentation of memorandum of appeal, the officer authorized under rule 719, shall examine the copy of the order appealed against and shall calculate whether after allowing time given in section 193 of the Act, the memorandum of appeal has been presented within time or not.

(2) If the memorandum of appeal is presented after the limitation period, as prescribed under section 193 of the Act, a note to this effect shall be recorded by the officer authorized in this behalf under rule 719.

(3) Where the appellant has not tendered, with memorandum of appeal, any explanation in writing setting out the reasons for delay, the Collector of Customs (Appeals) may allow the appellant to submit an explanation in writing and upon sufficient cause having been shown, may admit appeal for hearing.

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