

**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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726. Procedure for filing and disposal of stay application.-(1) On receipt of application for grant of stay against the implementation of order appealed, the official authorized in this behalf shall fix the application for hearing in the following manner, namely:-

- (a) for applications received before 01:00 PM on a working day, hearing shall be fixed on the next working day; and
- (b) for applications received after 01:00 PM on a working day, hearing shall be fixed on the day after the next working day.

(2) Stay applications shall be disposed by the Collector of Customs (Appeals) within seven working days of fixation.

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