

**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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**CHAPTER V
AUCTION**
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72. Auctioneer to issue delivery order.-(1) The auctioneer shall on receipt of a certificate issued by the Collector or an officer authorized by him in this behalf to the effect that the whole amount of the bid has been realized, issue under his seal a delivery order giving the name and address of the successful bidder, serial number of general Index Register No. 11. Identity Card Number and N.T.N. of the bidder, the date and place of the auction, the number of the lot, full description and quantity of the goods in respect of which bid was accepted and the price at which such goods were sold.

(2) The successful bidder shall present the delivery order issued to him under sub-rule (1) to the person who is the custodian of the goods auctioned and that person shall give delivery of the goods specified in the delivery order against a receipt from the successful bidder under supervision of a customs officer deputed for the purpose. In case of any dispute regarding delivery of the goods, the decision of the competent officer who had accepted the bid offer shall be final subject to appeal as prescribed under the relevant provisions of the Act.

²[(3) In case of auction of vehicle, the successful bidder shall get such vehicle registered with the concerned Motor Vehicle Registration Authority within sixty days of the date of delivery of the vehicle]

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 New sub-rule (3) was added vide SRO 1332(I)/2012 dated 24th October, 2012