

**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:-]

.
.

²[**CHAPTER-XXX
APPEALS AND ALLIED MATTERS**

.
.

734. Arrangement and preservation of record.-(1) The record of appeals and other applications shall consist of two parts, namely 'Part-A' and 'Part-B'.

(2) The documents specified in the Schedule shall form "Part-A" of the record unless otherwise directed by the Board and all other documents shall form "Part-B" of the record.

Explanation.-The expression "documents" used in this rule includes all forms of electronic record.

(3) The documents forming part of appeals and other applications specified in this rule shall be preserved for a period specified below, which shall be reckoned from the date of final order, namely:-

- (a) documents to be preserved permanently, are-
 - (i) Part "A" of the appeals and applications; and
 - (ii) judgments of High Courts, Supreme Court;
- (b) documents to be preserved for twelve years, are Part "B" of the appeals record and any other documents as directed by the Board; and
- (c) destruction of record, after the prescribed period as provided in clause (b), shall be in the manner as directed by the Board.

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