

**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**

.
.

735. Manner of destruction of record.-(1) After expiry of the period of preservation specified in rule 734, the record of the appeals and other applications shall be destroyed in supervision of Collector of Customs (Appeals).

(2) All court fee stamps, affixed to documents which are to be destroyed, shall be removed there from and burnt.

(3) The record shall be destroyed by tearing, shredding or otherwise so that no document may be used again.

(4) After destruction of the record, the Collector of Customs (Appeals) under whose supervision the record was destroyed shall certify that the destruction has been rendered and such record is of no use.

(5) The fact of destruction of appeals and other applications shall be recorded under signatures of the Collector of Customs (Appeals) immediately after their destruction in the register in which such appeals and applications are entered and also in the index prefixed to the record.

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