

**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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737. The procedure and record prescribed under these rules shall be computerized on availability of resources.

SCHEDULE

Part-A

- (a) folder containing the particulars of appeals, applications and brief abstract of the impugned Order in-Original/ Appellate order of the Collector;
- (b) order sheet or chronological abstract of orders and Note sheet;
- (c) original copy of memorandum of appeal;
- (d) original copies of grounds of Appeal;
- (e) affidavits;
- (f) judgment or any other final order against which appeal is preferred; and
- (g) Judgments and orders of High Courts and Supreme Court.

Appendix-I

[see rule 718]

FORM OF APPEAL

To

THE COLLECTOR OF CUSTOMS

(APPEALS) _____

1. Amount of appeal fee paid										2. Date of payment of Appeal fee									

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

- (a) in case of an individual by the individual himself
 (b) in case of a company by the principal officer.
 (c) In case of AOP by member/partner.-

Appeal received by transfer From Collectorate of Customs Appeal

This portion is for official use Date appeal received by transfer

In ward register No.

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_____ Date of appeal _____ Outward register

Appeal transferred to No. transferred out _____
 Jurisdiction _____

UDC/LDC/ Officer of Appeal Section _____ Collector (Appeal)
 _____ (Initial) _____ (Initial)

APPEAL ACKNOWLEDGEMENT RECEIPT

Collector of Customs (Appeals) _____
 City _____

National Tax No/CNIC.

Appeal No. _____

Appellant" Name _____

Signature of Appellant _____ Date of receipt of Appeal _____ Signature, and name of receiving Official _____
 _____ _____ Designation _____

Appendix-II

[see sub-rule (1) of rule 732]

FORMAT OF REGISTERS

APPEAL REGISTER

S#	Appeal No.	Date of institution of Appeal	Name / address of Appellant	NTN / CNIC	Field formation	Revenue involved	Date of Order-in-Appeal	Status (extended / confirmed /modified /annulled/ other
1	2	3	4	5	6	7	8	9

STAY APPLICATION REGISTER

S.#.	Appeal No.	Date of institution of Appeal	Name/ Address of Appellant	Date of receipt of stay application	Field formation	Revenue involved	Stay granted for number of days/not granted	Date of order
1	2	3	4	5	6	7	8	9

EARLY HEARING REGISTER

S.#	Appeal No.	Date of institution of Appeal	Name, / Address of Appellant	Request date for early hearing	Request made by (Appellant/ Respondent)	Field formation	Revenue involved	Date of Appellate order
1	2	3	4	5	6	8	9	10

COMPLIANCE REGISTER OF COURT DIRECTIONS/ORDERS

S.#	Appeal No	Title	Date of Receipt of Court Order	Direction/Order of the Court	Last Date for Disposal	Date of Appellate order
1	2	3	5	6	7	8

Appendix-III

[see sub-rule (1) of rule 733]

MPR (APPEALS) FOR THE MONTH OF _____ 201 /

(COLLECTOR OF CUSTOMS (APPEALS))

Particulars of reporting officer:

Code:	Name of Collector	Telephone / Mobile No.	E-mail Address	City

Appeals for Disposal

Opening Balance	Transfer			Fresh Filling	Available for Disposal	Revenue involved (M)
	In	Out	Net			

Disposal		Revenue Involved		Balance Pendency		Revenue Involved (M)	
During the month	Upto the Month	During the month (M)	Upto the Month (M)	During the month	Upto the Month	During the month (M)	Upto the Month (M)

Withdrawal		Revenue (Million)		Stay of Proceedings as per ADRC		Revenue (M)	
During the month	Up to the month	During the month	Up to the month	During the month	Up to the month	During the month	Up to the month

Aging Composition

Upto 4 Months Old		4 to 6 Months Old		7 to 12 Months Old		More than year Old	
No. of Cases	Revenue Involved (M)	No. of Cases	Revenue Involved (M)	No. of Cases	Revenue Involved (M)	No. of Cases	Revenue Involved (M)

Analysis of Appeals decided.

	No. of Appeals	Extended	Confirmed	Modified	Annulled	Others	Total
For the Month							
Up to the Month							

Disposal of Stay Applications

Opening Balance of Stay Applications	New stay application filed in the month	No. of applications decided during month	Stay application pending for more than 10 days	Closing balance (end of month)

Disposal of cases on directions of Superior Courts.

Opening balance of cases remanded by Superior Courts	New cases referred / remanded during the month	Cases decided during the month	Closing Balance

Appendix-IV

[see sub-rule (2) of rule 733]

STAY APPLICATIONS DISPOSAL REPORT**FOR THE MONTH OF _____, 201**

S.#	Appeal No.	Name of Taxpayer	NTN/ CNIC	Date of Receipt of Application	Date of Fixation	Date of Disposal
1	2	3	4	5	6	7.]