

**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 XXXIII**

ELECTRONIC AUCTION (E-AUCTION)

**SUB-CHAPTER (1)
OVERSTAYED GOODS**

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755. Role of Custodian of goods.-The system shall register the already registered Terminal Operators under Sub-Chapter XIV of Chapter XXI of the Customs Rules, 2001, or Ground Handling Agent at airports or Off dock terminal operator / public or private warehouse keeper being the Custodians of imported or to be exported goods, or any other authority, organization, company or entity and provide the following functionality in the system. The Custodian shall perform the following functions, namely:-

- (i) identify the goods as-
 - (a) unclaimed manifested goods;
 - (b) uncleared Manifested goods;
 - (c) overstayed warehoused goods in public or private bonds;
 - (d) port sweeping;
 - (e) cases under recovery under clause (b) of sub-section (1) of section 202 of the Customs Act, 1969 (IV of 1969); and
 - (f) Any other goods approved by the Collector of Customs.
- (ii) update the list of auctionable goods in the system for e-auction;
- (iii) feed the details of goods as identified in clause (i) and forward the same to the Assistant / Deputy Collector (Auction) for initiation of auction proceedings as prescribed in rule 743;
- (iv) deliver the auctioned goods to the successful bidder after ensuring payment of duties and taxes in the head of account of Collector of Customs and other related charges and after fulfillment of the conditions or restrictions as provided in Import Policy Order and relevant laws; and

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 Added vide SRO 1174(I)/2020 dated 26th October, 2020

- (v) keep record of successful bidders and their related documents.