

**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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756. Procedure for issuance of notices.-(1) If the goods imported into Pakistan are not cleared from any customs station or public or private bonded warehouse within the time limit as specified in section 82 or section 98 as the case may be of the Customs Act, 1969 (IV of 1969), all such consignments shall be assigned by the system to the Assistant or Deputy Collector (Auction) for initiation of auction proceedings.

(2) The system shall generate a notice under section 82 or sub-section (2) of section 112 of the Customs Act, 1969 (IV of 1969) for issuance to relevant trader, customs agent, shipping agent or shipping line as the case may be as per the details available in the manifest or any other record. The system generated manual and electronic notice under section 82 shall be dispatched/transmitted to the relevant person.

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