

**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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765. Miscellaneous.-(1) The goods not fit for human consumption shall be destroyed.

(2) The Assistant or Deputy Collector (Auction) shall have the authority to send the goods under auction for re-examination or revision of reserved price.

(3) If no bid is received against a lot in five subsequent auctions (Unique Auction Lot Number), then the auctionable goods may either be marked for re-auction or revision of reserved price by the Authorized Officer.

(4) In case of non-payments by a successful bidder after the approval of the bid by the authority, the system shall disable the user-ID and the CNIC for a period of six months. The system shall automatically enable the user-ID and the CNIC after the expiry of six months. During that time period, the bidder will not be able to login to the auction portal of the WeBOC nor his case will be considered and allowed by the Collector of Customs.

(5) The following goods shall not be put to auction and be sold or disposed in the manner as prescribed by the Board, namely,

- (a) arms and ammunition;
- (b) liquor and narcotics and like goods;
- (c) confiscated books, written material which is obscene, subversive, anti-state or anti-religious; and
- (d) diplomatic cargo.

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