

**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 (2)
SEIZED OR CONFISCATED GOODS**

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770. Procedure for referring goods to e-auction.-(1) The goods which are ready for auction under the law shall be uploaded by the Custodian at e-auction module with required details.

(2) The system shall assign the goods to folder of ACIDC Auction and generate the notice under section 82 or under the section 169 (1) or under the section 201 of the Customs Act, 1969 as the case may be. The auction notice will also be issued manually to owner of the goods or his agent before start of the proceedings of the auction.

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