

**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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774. Delivery of auctioned goods by custodian.-(1) The custodian of goods after receipt of the 'release message' shall ensure and verify all the relevant documents or NOC as per IPO or any other relevant laws have been received from the successful bidder.

(2) The custodian of goods shall generate and issue the 'Goods Delivery Challan' / Copy of auction GD' at the time of delivery of auctioned goods to the Gate Incharge.

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