

**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 XXXV
Advance Ruling**

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797. Appeals against the ruling passed by the Committee.-The applicant may file an appeal with the Member Customs (Policy) within thirty days of the ruling. The Member Customs (Policy) after examining the record of the proceedings and appeal application shall pass an appropriate order within sixty days, from the date of filing of appeal or within such extended period not exceeding thirty days as the Member Customs (Policy) may for reasons to be recorded in writing extend, confirm, modify or annul the decision or order appealed against and after giving an opportunity of hearing to the appellant:

Provided that during the appeal period of thirty days the operation of ruling shall remain suspended unless the applicant accepts the ruling.

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 1213(I)/2020 dated 11th November, 2020