

**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 XXXVII
FORFEITURE OF PROPERTY RULES**

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816. Notice to person holding property suspected to be acquired through smuggling.-(1) Whenever a Special Judge receives information through the Collector of Customs or any officer authorized under section 163 of the Customs Act, 1969, that within the limits of his jurisdiction any person, either in his own name or in the name of any relative or associate, is holding assets which are reasonably suspected to be acquired through proceeds of smuggling, the Special Judge shall call upon such person to show cause by means of a notice, within such time as stipulated in the notice, and not less than thirty days, as to why the whole or any part of such goods should not be declared as property acquired by smuggling and be ordered to be forfeited to the Federal Government.

Provided that no such proceedings shall commence against the accused unless, taking into consideration one's sources of income, past involvement in smuggling or abetting the act of smuggling, conviction under any law meant to prevent smuggling, the Special Judge has reasonable grounds (which he shall record in writing) for commencing proceedings against the accused.

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 5(I)/2021 dated 4th January, 2021