

**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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820. Power to conduct inquiry, investigation, etc.-(1) Notwithstanding anything contained in any other law for the time being in force, for the purpose of any proceedings under these rules, or initiation of any such proceedings, the Collector shall have the power to conduct or cause to be conducted any inquiry, investigation or survey in respect of any person, place, assets, documents, books of accounts and any other relevant matters.

(2) For the purposes of this section, the Collector shall have the power to require any officer or authority of the Federal Government including civil armed forces and Federal Investigation Agency or a Provincial Government including Police and Revenue Authorities or a local authority or any financial institution to furnish any information in relation to such persons, property, assets or other matters as are, in his opinion, useful for or relevant to, the purposes of this Chapter.

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