

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
(CENTRAL BOARD OF REVENUE)**

Islamabad, the 10th January, 2007

**NOTIFICATION
(Federal Excise)**

S.R.O. 27(I)/2007.—In exercise of the powers conferred by section 40 of the Federal Excise Act, 2005 read with section 13 thereof, the Central Board of Revenue is pleased to direct that the following further amendment shall be made in the Federal Excise Rules, 2005, namely:-

In the aforesaid Rules, after rule 3, the following new rule shall be inserted, namely:-

“3A. Failure to get registration.—(1) Where a person is required to be registered under section 13 of the Act, does not apply for registration, the Collector or any other officer authorized by him in this behalf shall, if after such inquiry as deemed appropriate is satisfied that such person is required to be registered, issue notice to such person informing him about the grounds for the proposed registration and offering an opportunity of showing cause within fifteen days against such registration.

(2) In case the Collector, or the authorized officer, receives a written reply from the person required to be registered within the time specified in the notice contesting his liability to be registered, the Collector or the officer shall grant such person an opportunity of personal hearing, if so desired by the person, and shall thereafter pass an order whether or not such person is liable to be registered compulsorily.

(3) Where the person to whom a notice is given under sub-rule (1), does not respond within the time specified in the notice, the Collector or the authorized officer may pass an order for compulsory registration specifying therein the reasons for such registration.

(4) A copy of the order as referred to in sub-rules (2) and (3), shall be provided to the person registered under these rules. Another copy thereof shall be sent to the Central Registration Office (CRO), CBR, along with the relevant particulars of the person to be registered. The CRO shall compulsorily register the person and allot him a registration number which shall be delivered to the person either in person through the Collectorate or through registered mail or through courier service.

(5) A person registered compulsorily under this rule is required to comply with all the provisions of the Act and rules made thereunder from the date of

compulsory registration, and in case of failure to do so, the Collector having jurisdiction may order an audit of his records in terms of section 46 and recovery of dues in terms of section 14 of the Act.

(6) If at any time it is established that a person was not liable to registration but was wrongly registered under this rule due to inadvertence, error or misconception, the CRO shall cancel his registration. In case of such cancellation of registration, such person shall not be liable to pay any duty, default surcharge or penalty under the Act or rules made thereunder, subject to the conditions, limitations and restrictions prescribed under section 11 of the Act.“.

[C. NO. 1(16)STR/06]

(Abdul Hameed Memon)
Secretary (ST & FE – L&P)