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GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 21st May, 2009.

NOTIFICATION
(Federal Excise)


S.R.O. 395 (I)/2009. In exercise of the powers conferred by sub-section (2) of section 43 of the Federal Excise Act, 2005, the Federal Board of Revenue is pleased to empower every Collector of Federal Excise to condone time limit where any time or period has been specified under any of the provisions of the said Act or rules made thereunder within which any application is to be made or any act or thing is to be done, so that he may, in any case or class or cases, permit such application to be made or such act or thing to be done within such time or period as he may consider appropriate, subject to the following limitations and conditions, namely:-

- (i) The person concerned or any person authorized by him shall submit an application to the Collector having jurisdiction stating therein the grounds of delay for condonation of the time limit;
- (ii) if no further information or documents are required in respect of the case, the Collector, shall take into consideration the grounds of delay and decide the case within thirty days from the date of receipt of the application;
- (iii) if the Collector is of the opinion that further information and documents are required in respect of the case, he may ask for submission of such information and documents and after receipt of the requisite information and documents, take the case into consideration and decide the case within forty-five days of the receipt of the application;
- (iv) the Collector shall decide the case on merit and record the reasons for approval or rejection of the application; and
- (v) in the case of approval of the application, the Collector may condone the time limit up to one year.

2. The Collector shall, not later than seventh day of every month, furnish, in soft form or otherwise, to the concerned Director-General a report of cases processed in a calendar month, in the following format, namely:-

S. No.	Name of registered person	Sales Tax Registration No.	Date of initial application.	Date of complete information.	Date of decision.	Days condoned .
(1)	(2)	(3)	(4)	(5)	(6)	(7)

[3(10)ST-L&P/2009]


(Muhammad Sadique)
Secretary (ST&FE-L&P)