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**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE**

C. No.10(2)E&C/2018.

Islamabad, the 24th May, 2018.

CUSTOMS GENERAL ORDER NO. 5 OF 2018

Subject: **PROCEDURE FOR SALE OF CONFISCATED VEHICLES (WITH TAMPERED CHASSIS NUMBER) TO OTHER GOVERNMENT/SEMI-GOVERNMENT DEPARTMENTS**

In furtherance of the decision of the Economic Coordination Committee vide Case No.44/3/2006, dated 03.03.2006 and with a view to regulate the sale of confiscated vehicles with tampered/cut-and-weld chassis numbers (hereinafter referred to as tampered vehicle) to Government/Semi-Government departments in a transparent manner and to bringing in uniformity in their disposal, the Federal Board of Revenue is pleased to prescribe the following procedure:

ELIGIBILITY:

2. The Federal/Provincial Government/Semi-Government departments and Government owned educational, medical and scientific institutions shall be eligible for the purchase of tampered vehicles. These vehicles shall in no case be sold to any person in his individual capacity.

TERMS & CONDITIONS:

3. The sale / disposal of tampered vehicles shall be governed under the following terms & conditions:

- (1) The purchase request in case of Federal Government Ministries/Divisions and Provincial Government departments shall be forwarded through their Secretaries to the concerned Chief Collector or Director General or Collector / Director of Customs under whose jurisdiction tampered vehicles are available for disposal. In all other cases such request shall be furnished through the head of the eligible organizations or departments.
- (2) The payment due for purchase of tampered vehicle shall only be drawn from relevant official head of expenditure of the purchasing department for deposit in the official account of the concerned Collectorate or Directorate. No cash transfers or payment through cheques issued by individual shall be entertained or accepted.

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- (3) The allottee/purchasing department shall be responsible for the registration of the tampered vehicles in its name with the relevant Motor Registration Authorities (MRAs).
 - (4) These vehicles shall be allotted / sold on 'as is where is basis', for exclusive official use of the allottee department and shall not be further transferable to other departments or individuals.
 - (5) The tampered vehicle sold to eligible departments shall be considered their property and the price paid against its purchase shall not be refunded for any reason whatsoever. However, the concerned Collectorate or Directorate of Customs from where such vehicle is purchased shall reserve the right to call back the sold vehicle in case same is required to be presented before any judicial forum or court of law.
 - (6) The concerned Chief Collector or Director General reserves the right to reject any purchase request without giving any reason.

PROCEDURE FOR PROCESSING / DISPOSAL:

4. The tampered vehicles available/ ripe for disposal with concerned Collectorate or Directorate of Customs subject to the eligibility and conditions as mentioned above will be disposed off in the manner as under:

- (i) The Collectorate / Directorate will regularly inform/circulate the details of tampered vehicles ripe for disposal to eligible departments;
- (ii) The sale/token price of these vehicles shall be determined in accordance with its make, model and physical conditions;
- (iii) On receipt of the purchase request, the Collectorate / Directorate will examine the same in the light of aforementioned eligibility criteria and mandatory terms & conditions, as follows:
 - (a) The requests fall short of eligibility and conditions criteria shall be regretted;
 - (b) The requests wherein further information/certification is required, the same will be obtained from the requesting department;

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- (c) The requests which are found in order shall be processed on token price and afterwards the Collectorate / Directorate shall recommend the same to the approving authority i.e. concerned Chief Collector or Director General for seeking their approval.
 - (d) In case several offers are received against a tampered vehicle from various departments, the Collectorate / Directorate shall recommend the sale of the vehicle to the department offering highest price.
 - (iv) The Chief Collector or Director General on ensuring that the prescribed eligibility criteria / conditions are fulfilled, shall accord approval for the sale/disposal of the tampered vehicle.
 - (v) Thereafter, the Collectorate / Directorate shall convey the sale approval to the allottee department along-with the request to deposit the approved price within the time limit of thirty (30) days.
 - (vi) On receipt of approval, the allottee department will deposit the Pay Order as mentioned at Para 3(2) above in the official account of the Collectorate / Directorate within thirty days of the communication of the approval failing which the department will lose the right to purchase the vehicle. Provided that upon the request of the allottee department, the respective Chief Collector or Director General may extend the aforesaid period not exceeding thirty (30) days.
 - (vii) The Chief Accounts Officer (CAO) shall certify the realization of Pay Order in the official account of the respective Collectorate / Directorate prior to the delivery of the vehicle.
 - (viii) On receipt of the payment acknowledgement from CAO, the vehicle will be delivered to the authorized representative of the allottee department.
 - (ix) The allottee department in line with the terms & conditions as laid down under Para-3(3) above shall furnish the copy of the Registration documents issued by the MRA to the respective Collector or Director within sixty (60) days of receipt/delivery of such vehicles.

MISCELLANEOUS:

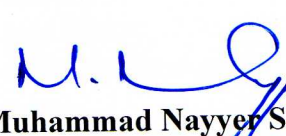
- (i) The first priority for allocation of tampered vehicles for operational purposes shall rest with field formations of Customs under section 182 of the Customs Act, 1969 so as to enable them to perform anti-smuggling, anti-evasion, enforcement and other operational functions;

- (ii) The Chief Collector/Director General shall ensure that no vehicle over and above the allocated quotas is used by the field formations under their administrative control;
- (iii) The concerned Collector or Director is hereby authorized to replace the already allocated tampered vehicles which are not-roadworthy or un-serviceable, from the pool of tampered vehicles available for disposal.
- (iv) The Customs Wing, FBR shall issue authorization for the allocation of tampered vehicles to the Board and field formations of Customs for operational purposes u/s 182 of the Customs Act, 1969.
- (v) The remaining vehicles will be offered for sale to the eligible departments under terms & conditions and procedure as prescribed above.
- (vi) Any leftover tampered vehicles shall be offered free of cost to the Government owned educational, medical and scientific institutions, as recommended by the respective Ministries, on first come first served basis, under the procedure prescribed above.
- (vii) The field formations of Customs shall submit to the Board the information regarding disposal /allocation of tampered vehicles in the formats given below on monthly basis:

FORMAT:

DETAILS OF TAMPERED VEHICLES SOLD TO OTHER DEPARTMENTS

Sr. No.	Description of the Vehicle (Make / Model)	Name of the department to whom tampered vehicle has been sold	Delivery Order No. and Date	Amount Received (PKR)	Pay Order No. and Date
(1)	(2)	(3)	(4)	(5)	(6)


(Muhammad Nayyer Shafiq)
Secretary (Enforcement & Coord)