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| C. No. | Dated | _____, 2021 |
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Before Inland Revenue Officer / Deputy Commissioner

Assessment Order No. 01/2021

1. Date of Institution: _____
2. Respondent (s): _____
3. Date of Hearing (s): _____
4. Date of Judgment: _____

N.B: An appeal against this order Has to the Commissioner Inland Revenue (Appeals), situated at Regional Tax Office, _____ within thirty days from the date of receipt of this order. Any such appeal should bear a Court Fee Stamp of Rs. 1000/= and must be accompanied with a copy of this order bearing Court Fee stamp of Rs. 2.50 as prescribed under Schedule 1 item 6 of the Court Fee Act 1870. A copy of the Appeal so filled must be endorsed to this office for reference and record.

5. Whereas vehicles bearing registration numbers _____ and _____ were used in the transportation of fake/counterfeited cigarette brands of foreign manufacturers. The owner of vehicles Mr. _____ was called upon to show cause as to why penalty under Section 19(3)(a) may not be imposed in lieu of confiscation under Section 32 of the Federal Excise Act, 2005 vide C.No. dated _____. The owner along with Mr. _____ Advocate appeared on the due date of hearing and submitted certain documents on the plea that seized goods were purchased through auction from Pakistan Customs in the month of _____. The stance of owner and A.R. is contradictory to their earlier clarification rendered during hearing in response to the seizure memo dated _____ that owner of the seized goods are Mr. _____ and Mr. _____ and that seized goods were transported through buses in small quantities i.e. four or five packarites in each bus and that his responsibility is to deliver it to the local market through the above seized vehicles.

6. The documents submitted in support have been examined and the following discrepancies have been found:

- i. The delivery order issued by Auctioneer shows that goods were purchased by Mr. _____ on _____ and loaded on Mazda Truck No. _____ at _____ Pm for delivery from _____ to _____ on the same day.
- ii. The statement of Mr. _____ that owners of the seized goods are Mr. _____ and Mr. _____ while the delivery order revealed that auctioned goods were purchased by Mr. _____ are clearly contradictory.
- iii. The Collector of Customs will never clear any goods for sale in the local as required in rule-2^of the Federal Excise Rules, 2005. The seized cigarette does not have any health warning or retail price printed on it.
- iv. Further, the documents provided are almost a year old which means that these have been arranged after thought to mislead the adjudication proceedings.

7. It has therefore, been established that seized goods have no connection with the documents of the auctioned cigarettes, rather the documents of auctioned cigarettes have been misquoted and deliberately mis-used to mislead the adjudicating proceedings and obtain undue favor against the merits of case and the law. The seized cigarettes are therefore, counterfeited and have very rightly confiscated under Section 27 of the Federal Excise Act, 2005.

8. In view of above, it has been established that above seized vehicles were used in the transportation of counterfeited cigarettes and are therefore, liable to be confiscated under Section 27 or penalized under Section 19(3)(a) in view of Section 32 of the Federal Excise Act, 2005. The owner Mr. _____ showed his willingness to avail the option under section 32 of the Federal Excise Act, 2005, to pay the penalty in lieu of confiscation, during the hearing proceedings.

9. I therefore, order to impose the penalty of Rs. _____/= on each vehicle under Section 19(3)(a) of the Federal Excise Act, 2005.

10. This order contains two pages and each page bears my seal and signature.

Inland Revenue Audit Officer

Registered post to: