

GOVERNMENT OF PAKISTAN	
Regional Tax Office	
<b>C.NO.</b>	Dated _____, 2021

**Show Cause Notice**

Whereas an opportunity of being heard and to clarify his position through valid import G.D. or manufacturer's invoice showing import or purchase of the seized goods and payment of the Federal Excise Duty and Sales Tax was given to the owner vide memo C.No. Nil dated \_\_\_\_\_. The owner appeared on the due date \_\_\_\_\_ and shows his inability to provide any evidence of payment of duty and taxes and conceded that these goods were transported from \_\_\_\_\_ through buses in small quantities and his responsibility was to deliver it to the market through vehicles bearing registration numbers \_\_\_\_\_ and \_\_\_\_\_. Failure of the owner to provide valid Import G.Ds. of cigarette brands of foreign manufacturer was sufficient evidence for confirmation that seized cigarettes are counterfeited and therefore, confiscated under Section 27 of the Federal Excise Act, 2005. The above vehicles used in transportation of the counterfeited cigarettes were also seized under Section 26 of the Federal Excise Act, 2005 and are liable to confiscation.

2 The owners of vehicles registration Nos. \_\_\_\_\_ and \_\_\_\_\_ are hereby called upon to show cause as to why the above vehicles, used in transportation of the counterfeited goods, may not be confiscated or penalty under Section 19(3)(a) may not be imposed in lieu of confiscation under Section 32 of the Federal Excise Act, 2005. Hearing in the case is fixed on \_\_\_\_\_ at \_\_\_\_\_ in the office of the undersigned situated at in Regional Tax Office, \_\_\_\_\_. The owners are advised to appear in person or through their duly authorized representatives or counsel before the undersigned on the date and time fixed for hearing. In case no one appeared on the due date, the case shall be decided ex-parte on its merits available on record.

**IR AUDIT OFFICER**

**Registered post to:**