GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the 13th June, 2009.

NOTIFICATION
(CUSTOMS)

S.R.O. 498 (I)/2009.- In exercise of the powers conferred under section 219 of the customs Act, 1969 (IV of 1969), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Customs Rules, 2001, namely:-

In the aforesaid Rules, for chapter VIII, the following shall be substituted, namely:-

"CHAPTER VIII"

CUSTOMS AGENTS LICENSING

90. Definitions.- In this chapter, unless there is anything repugnant in the subject or context,-

(a) **"customs Agent"** means a person granted a customs agent licence by the licensing authority to carry out customs business under these rules;

(b) **"customs business"** means activities involving transactions with the Customs department concerning the entrance or clearance of any conveyance in a Customs Station or Area or Port or any customs related clearance activities or importation or exportation of goods or baggage, including their classification and valuation, the payment of duties, taxes, or other charges assessed or collected by the Customs on goods by reason of its importation, exportation, transit or transshipment or refund, rebate, or drawback thereof and includes the preparation of documents or forms in any format and the electronic transmission of documents, invoices, bills, or parts thereof, intended to be filed with the Customs in furtherance of such activities or any other activity relating to the Customs Act, 1969 (IV of 1969) or rules made thereunder;

(c) **"Form"** means a form appended to this chapter;

(d) **"licence"** means a licence granted under this Chapter to act as a Customs Agent;

(e) **“licensee”** means a person to whom a Customs Agent licence has been granted under this chapter; and

(f) **“licensing Authority”** means the Collector of Customs or any officer not below the rank of Assistant Collector authorized by Collector to act as licensing authority under this Chapter.

91. Application.- An applicant may submit an application in form “A” along with the following documents to the licensing authority with a treasury challan for two thousand rupees as application processing fee which shall be non-refundable, namely:-

(a) NTN Certificate;

(b) tenancy agreement or ownership documents in respect of business address;

(c) copy of CNIC (verification of CNIC shall be got conducted by the Collectorate from NADRA);

(d) photographs (4 x Passport Size).

92. Eligibility to file application.- A candidate is eligible to file application with the licensing authority if he is,-

(a) a citizen of Pakistan;

(b) not below 21 years of age;

(c) a graduate from a recognized university;

(This condition of minimum qualification shall be applicable for licenses which are issued after coming in to force of these rules)

(d) having adequate knowledge of computer to handle the goods declaration (GD) in PRAL or PACCS etc;

(e) not convicted by any court of law.

93. Qualification test.- (1) The licensing Authority on receipt of the application shall forward the name alongwith particulars to the office of Directorate General of Training and Research or any other independent educational institution nominated by Board, as the case may be, for including the name of intending person as candidate for a written examination with a view to ascertain his knowledge about English language, computers and the Customs Law and Procedure. This examination shall be conducted simultaneously at Karachi, Lahore and Islamabad twice a year in July and January:

Provided that if the applicant is a retired BS-14 or above officer of Customs having more than ten years service and subject to condition that he has not been removed from the service on disciplinary grounds, he may be exempted by the collector from the above mentioned test on case to case basis after conducting his interview.

(2) The Licensing Authority shall not consider an application for the grant of licence if the applicant fails to secure at least fifty per cent marks in the written examination.

94. Approval of licence.- On qualifying the test, the licensing Authority shall issue approval letter in form "B" for issuance of licence subject to the following, namely:-

(a) deposit as security in the shape of defense saving certificate for rupees three hundred thousand only for operating in one customs station and rupees seven hundred thousand only, for operating on a country wide basis, in the shape of Defence Saving Certificates pledged to the Collector of Customs; and

(b) execute a bond in Form "C" for ensuring good conduct and to follow custom rules and regulations and for recovery of any amount adjudged against him or ordered to be paid by him.

95. Licence and its conditions.- (1) The Licensing Authority may, on fulfilling all the conditions under these rules, grant a non-transferable licence in form "D" for a period initially for two years which shall be renewable after every two years subject to the prescribed conditions.

(2) The license shall neither be transferable nor can be sub-let and no licensee shall, except with the prior approval of the licensing Authority, bring about a change in the composition of the company, proprietorship or firm, as the case may be.

(3) Change of status of firm from proprietorship to partnership shall be allowed on submission of partnership deed duly attested by notary public and on successful passing of interview to be conducted by the licensing authority or any officer authorized in this behalf.

(4) Retirement of partner shall be allowed on submission of an additional undertaking that the existing partner may take the responsibility of all previous and future act of the company and shall be responsible for payment of any outstanding government dues accrued on the company before and after retirement of the partner.

(5) Dissolution of partnership shall be allowed on submission of dissolution deed and an under taking that the person continuing the firm shall be responsible for the payment of all or any outstanding government dues accrued in the name and title of the firm.

(6) Change of directorship in case of a company shall only be allowed if duly approved by the Security Exchange Commission of Pakistan.

(7) The licensee shall provide sales tax registration number before commencing of his business after getting the license.

(8) In the case of the death of an individual licensee, the license may be re-issued to his legal heir if he fulfills the criteria prescribed in rules 92, 93 and 94. The new licensee shall execute a fresh bond for the purpose however the licensing Authority may allow the transfer of the security deposit held in the name of the

deceased licensee to the name of new licensee, subject to the liabilities attached to such deposit.

(9) The licensing Authority may, in anticipation of the passing of test or training and examination, as the case may be, grant a provisional license for a maximum period of six months or till such time a fresh examination is conducted on fulfilling conditions laid down in rules 92 and 95.

(10) A license shall be valid for one or all Collectorates, as the case may be, for a period of two years, which shall be renewable after every two years unless revoked earlier in accordance with the provisions of this Chapter.

(11) In case the licence or a custom permit is lost or damaged, a duplicate copy thereof may be issued on a written request by the licensee, duly supported by the documentary evidence and on payment of fee of five thousand rupees.

96. Renewal of Licence.- (1) An application for the renewal of the licence shall be made to the licensing Authority, two months before its expiry alongwith the following documents, namely:-

(a) an affidavit to the effect that no case of tax fraud and criminal case has been finalized from the court of law or tribunal against the licensee or any of the partners, as the case may be;
(b) information about total number of declarations filed showing declarations of imports and exports separately and detail of cases made out against him;
(c) proof of payment of renewal fee which shall be rupees two thousand for renewal of license for two years; and
(d) certificate of participation (for each year) in mandatory course from Directorate-General of Training and Research (Custom, Sales Tax and Federal Excise).

(2) The licensing Authority may refuse to renew the licence if it finds that,-

(a) the licensee has failed to apply for renewal of licence within the prescribed time; or
(b) the licensee has become insolvent or bankrupt or is convicted in cases of tax fraud and criminal cases under any law for the time being in force; or
(c) the licensee becomes mentally retarded or lunatic; or
(d) the licensee’s previous performance has not been satisfactory; or
(e) the licensee had violated any applicable law or acted in a dishonest manner; or
(f) the previous record of business showed involvement of licensee in any of the offences mention in the Act; or
(g) the licence has been revoked under these rules; or
(h) the licensee, in the previous period of validity of licence, has failed to file sufficient number of declarations and conduct customs business, as prescribed by the Collector.

97. Authorization to sign the documents on behalf of licensee.-(1) A licensee may authorize not more than three permit holders to sign Customs documents on his behalf.

(2) Such authorization shall be in Form "E" and shall be valid only when accepted by the licensing Authority or an officer authorized on his behalf.

98. Issuance of permits.- (1) The licensee shall apply to the licensing Authority in Form "F" for the grant of Customs permit to such clerks as he employs for conducting business at the Custom House, Customs Station, Port or Airport.

(2) Such applications shall bear a court-fee stamp, of the value of fifty rupees and shall be accompanied by three passport size photograph of the clerks whose permits are applied for and such employee has passed at least higher secondary school certificate (intermediate) examination and holds valid CNIC.

(3) A customs permit shall not be transferable and shall be valid for the person for whom it is issued.

(4) A Customs permit shall be issued on form “G” and shall be valid for one year unless suspended or earlier revoked in accordance with these rules.

(5) The licensee shall apply for the renewal of the Customs permit of his clerk at least one month before the expiry of the permit.

(6) The licensee shall inform the licensing Authority immediately in case the services of any permit holder are terminated and surrender the Customs permit to the licensing Authority for cancellation.

(7) A customs permit shall be liable to be revoked or suspended at any time by the licensing Authority for any irregularity, misbehavior or for any other reason for which a licence may be revoked or suspended.

(8) The customs permit shall always be carried by the person to whom it has been issued and shall be produced before appropriate officer of Customs on demand.

(9) The licensee shall be responsible for all acts of his authorized representative or any person holding a customs permit on his behalf.

99. Customs agent to attend course.- All customs Agents licensed under these rules shall attend once in each financial year a mandatory Custom Agents Course of six days from the Directorate-General of Training and Research (Custom, Sales Tax and Federal Excise to be conducted in batches at Karachi, Lahore and Islamabad). A fee of rupees two thousand may be charged by the Directorate General as fee of course. The curriculum of the course shall be prescribed by the Directorate-General of Training and Research (Custom, Sales Tax and Federal Excise).

100. Maintenance of records.- (1) Each licensee shall maintain, and preserve, complete records of its financial transactions and of all customs documents handled by it and copies of all correspondence, bills accounts, statements and other papers relating to the customs business for a period specified under section 211 of the Act.

(2) The records specified in sub-rule (1) above shall be made available for examination at any time to any officer of customs or sales tax authorized or deputed by the licensing authority under the Act or the rules made there under and no licensee shall refuse access to or taking extracts from the record nor shall conceal, remove or destroy any part of the record.

101. Responsibilities of licensee.- A licensee shall,-

(a) file customs declarations in the prescribed manner and procedure giving detailed description of each item as mentioned in the Customs Tariff;

(b) make himself available at the time of examination of the goods drawing representative sample, counting, weighing etc as and when required for any such purpose;

(c) be responsible for any or all other documents signed by him or his employee or on his behalf or on behalf of his client;

(d) provide complete information and documents as and when required after clearance of the consignments;

(e) pay the evaded amount of duties and taxes in case it is established that evasion has taken place because of his negligence, failure to perform his functions as prescribed under the law or because of connivance or willful act of its employee or permit holder;

(f) furnish an authorization from each of the company, firm or individual, as the case may be, by whom he is employed to act as their customs Agent;

(g) not represent a client before an officer of customs in any matter which the licensee dealt as an officer or employee of the customs or of the facts of which he gained knowledge while in Government service;

(h) not appear, act or plead in any proceedings under sections 179, 193, 194 A or 196 of the Act, for and on behalf of any person other than the person for whom it acted as licensee in relation to maters out of which the proceedings have arisen;

(i) where he knows that a client has not complied with the law or has made any error or omission in any document immediately bring the matter of such non-compliance, error or omission to the notice of the appropriate officer of Customs;

(j) exercise due diligence to ascertain the correctness of any information which he imparts to the custom department or to a client with reference to any customs business;

(k) not withhold information relating to any customs business from the customs or from a client who is entitled to such information;

(l) promptly pay to Government, when due, all sums received for payment of any duty, tax or other debt or obligation owing to the Government and promptly render account to its client regarding any money received from him for Government, or received from it in excess of Governmental, or the other charges properly payable in respect of the client in its customs business;

(m) not attempt to influence the conduct of any officer of customs in any matter pending before the custom house, custom station, port or airport by the use of force, intimidation, false accusation, duress thereof or by offering any special inducement or promise of advantage, any gift or favor or other thing of value;

(n) not procure or attempt to procure, directly or indirectly, information from the customs records or other Government sources of any kind to which access is not granted by proper authority;

(o) not employ in any capacity, with power of attorney, by delegation or otherwise.-

  (i) any individual whose application for licence or customs permit has been refused;

  (ii) any individual whose licence or permit has been revoked or whose conduct as a partner, manager, director, officer or employee has been the cause of the revocation of the licence or permit, for the promotion of or in connection with, the work relating to the licence;

(p) produce the actual importer or exporter whenever required and declare his computerized national identity card number, actual office address along with telephone number, tax number and e-mail address;

(q) inform promptly the customer about the objection raised by documents or declaration required under the law and bring the matter to the notice of appropriate officer of customs in writing immediately; and

(r) report immediately to the customs about suspected financial transactions like money laundering or proceeds of crime by its client;

102. Action in case of violations.- (1) The licensing Authority may revoke or suspend a license or permit of any Customs Agent for one or more than one of following reasons, namely:-

(a) the licensee has made or cause to be made in any application for any license or permit under this chapter, or report filed with the customs, any statement which was, at the time and in light of the circumstances under which it was made, false or misleading with respect to any material fact, or has omitted to state in any such application or report;

(b) the licensee has been convicted at any time for larceny, theft, robbery, extortion, forgery, counterfeiting, fraud concealment, embezzlement, fraudulent conversion, or misappropriation of funds;

(c) the licensee has knowingly employed, or continues to employ, any individual who has been convicted of any offence referred to under clause (b);or

(d) the licensee has, in the course of its customs business, with intent to defraud, in any manner ,willfully and knowingly deceived, misled or threatened any client or prospective client.

(e) violation by the licensee of any provision of Act or the rules, regulations, notifications, instructions or orders issued there under;
(f) aiding or abetting any individual, firm or company, as the case may be, for violation of any provision of the Act or the rules or regulations made there under;
(g) negligence or inefficiency of the licensee in the discharge of its obligations;
(h) unsatisfactory conduct of the licensee while transacting customs business or in relation to any person who has entrusted it with any customs business;
(i) failure of the licensee to comply with any of the bond executed by him under this chapter;
(j) concealing, removing or destroying by the licensee of its financial and customs business records or refusing to allow an officer of customs to inspect them and take extracts there from;
(k) attempt by the licensee to influence the conduct of any employee in the custom house, custom station, port or airport by the use of force, intimidation, false accusation, duress, bribery or by offering any special inducement or gift;
(l) failure of the licensee to exercise due diligence and due care to apprehend and forestall an untrue declaration in respect of description, content, sort, classification, origin, quality or value of the imported or exported goods by its client;
(m) withholding by the licensee of any information, document or other evidence from an officer of customs which is likely to prevent any fraud or evasion of customs duties and other taxes or dues and the circumvention or contravention of any restrictions imposed by any law for the time being in force;
(n) the licensee has defaulted in making payment of duties and taxes received from their client in time, if any;
(o) the licensee's previous performance has not been satisfactory or has not been true to the customs or towards his clients; or
(p) the licensee's previous record of customs business due to his being concerned in any customs offence is not free from reasonable doubt.

(2) In case of revocation of a licence under sub-rule (1), the licensing Authority may, after issuing show cause notice to the licensee, forfeit the whole or part of the security deposited by the licensee under rule 95 for the settlement of any duty, taxes or any other charges due from him.

(3) The Collector or the licensing Authority, as the case may be, shall not pass any order under sub-rules (1) and (2) to revoke the license or permit unless the licensee is informed in writing regarding the allegations and opportunity of hearing is afforded. While passing an order for revocation of licence, the Collector or the licensing Authority, as the case may be, may also direct forfeiture of the security deposited by the licensee under rule 95.

(4) The licensing authority may, in cases where immediate action is considered necessary against the licensee, suspend his license forthwith after

recording reasons in writing pending the final action under the Act and rules made thereunder.

103. Appeal.- Any customs Agent, aggrieved by any decision or order of the licensing Authority denying, revoking or suspending a licence or permit under this chapter may prefer an appeal with the Chief Collector within sixty days of the passing of such decision or order.

104. Repayment of security deposit.- The security deposit, if not forfeited under these rule shall be repayable, after six months from the date of revocation or surrender of the licence, after an application in writing is made, to the person who deposited the same or to the legal heirs, as the case may be.

105. Licence stands revoked.- A licence shall stand revoked, if the licensee,-

(a) is declared insolvent or convicted by a court of law for any offence punishable under the Act or for an offence involving moral turpitude or misappropriation of property or breach of trust under the Pakistan penal Code, 1860 (Act XLV 1860) or any other law for the time being in force;

(b) is involved in a case of tax fraud under any law for the time being in force;

(c) on failure of renewal of license for consecutive five years of last renewal; or

(d) upon filing of an application for cancellation of its license.

106. Savings.- Notwithstanding anything contained in this Chapter, all the licenses issued earlier shall remain operative until their expiry period. Any new licence and the renewal of the existing licenses shall be subject to the provisions of these rules except mentioned otherwise in the rules.

FORM 'A'
[See rule 91]

APPLICATION FORM FOR CUSTOMS AGENTS
LICENCE UNDER CUSTOMS RULES, 2001

Photograph of the owner / MD

To

Collector/The Licensing Authority,
Model Customs Collectorate,
…………………………….

I/We ………………………….. hereby apply for the grant of a Customs Agents Licence to act as customs agent to carryout customs business under the customs Rules, the particulars of the applicant are given below:-

1. Full name of the applicant.
2. Nationality
3. Address and location.
4. CNIC No.
5. Nature of enterprise, private individual, partnership concern, private limited or a limited company.
6. Name of Persons who would be in-charge of work relating to this licence in case of company.
7. Educational qualification of applicant.
8. Details of business experience.
9. Details of experience of Custom clearance work.
10. NTN Number.
11. Sales Tax Registration Number.
12. Name of the Bank account number.
13. Name and designation of employees.

The application fee of Rs.2000/- has been paid in the Treasury vide challan No. _________ dated ___________ which is attached.

I/We hereby declare that the particulars finished in this application are correct and I/We have read the Customs Rules, 2001 and I/We agree to abide by them.

Yours faithfully.

Name of applicant

FORM "B"
[see rule 94]

Subject: **GRANT OF CUSTOMS AGENT LICENCE UNDER CHAPTER VIII OF CUSTOMS RULES, 2001 COMPLETION OF FORMALITIES THEREOF.**

Please refer to your application dated ____________ for the grant of Customs Agent Licence.

2. Licensing Authority is pleased to grant approval for the issuance of Customs Agent Licence. You are therefore required to complete the remaining formalities and furnish following documents to the Licensing Authority within 30 days of the issuance of this letter failing which the approval will stand withdrawn/cancelled :-

(a) Deposit a sum of Rs.3,00,000/- (Rupees three hundred thousand only) for operating in one custom station and Rs.700,000/- (Rupees seven hundred thousand only), for operating on a country wide basis in the shape of Defence Saving Certificates pledged to the Collector of Customs;

(b) execute a bond in Form 'C' on stamp paper of Rs.1000 (one thousand).

3. It should be noted that the bond is to be typed on the first page only and if the text is not completed, separate ordinary ledger paper may be used instead of typing on the reverse of the bond paper. It may further be added that the bond is to be signed in presence of two witnesses known to the Custom House.

4. The above formalities should be completed within thirty (30) days from the date of issue of this letter and the bond be submitted to Custom House by ______________.

(LICENSING AUTHORITY)

F O R M 'C'
[see rule 94 (b)]

NO:_________ of 20____

Know all the men be these presents that we are held and firmly bound to the President of Pakistan in the sum of Rs.________________ (Rupee ________________only) for payment where of we hereby bind ourselves and each of us bind himself, our and each of our heirs, executors and administrators firmly by these presents dated this __________day of _________, in the year of 20________.

Whereas the said M/s. _________________ has been authorized to act as Customs Agent under section 207 of the Customs Act, 1969 (IV of 1969) and the said M/s. ______________________, has agreed to enter into this bound as required by the rules made under section 219 of the said Act, read with item 21 of the First Schedule thereof and whereas the said M/s. ____________________ has deposited the sum of Rs._____________ (Rupees _____________________) with the President of Pakistan as security for his faithful behaviour and that of his clerks and servants as regards the Custom House Regulations and officers.

Now the condition of the above written bond is such that if the said M/s. __________________________, and his clerks and servants do all times whilst holding such licence as aforesaid behave themselves in a faithful manner as regards the Custom House regulations and its officers and if the said M/s. ______________________, and their executors or administrators do and shall at all times make good to the President of Pakistan all the every sums of money which being due to the Government shall be reason of them is misfeasance or negligence of the said M/s. _____________________, or of his clerks or servants have not been paid to the President of Pakistan then the above written bound shall be void, otherwise the same shall be remain in full force and virtue and it is hereby agreed and declared that President of Pakistan may apply the said sum of Rs.__________________________ (Rupees __________________________) deposited as aforesaid and it is hereby agreed that the said sum of Rs.__________________ shall remain the President of Pakistan for six calendar months after the date upon which the said M/s._______________________, shall cease to act as a Custom Agent as security for the payment of any sums due to Government by reason of any misfeasance or negligence of the said M/s. ________________________, or his clerks or servants which may not be discovered until after the said and that this bound shall be and remain in full force and virtue until the expiration of the said terms of six months.

Signed, sealed and delivered by the above named in the presence of witnesses.

Signature & Stamp of C/Agent.

Name of the licensee

Witnesses:
1. ___________________________
2. ___________________________

Executed before me this

Day of _______, 20___

FORM 'D'
[see rule 95]

Warnings :- Not Transferable.

C.H.A. Licence No. ______________________ for Clearing and Forwarding Conveyances, Goods and Baggage.

Photograph of owner or MD

CUSTOMS AGENTS LICENCE TO TRANSACT CUSTOM HOUSE BUSINESS UNDER SECTION 207 OF THE CUSTOMS ACT, 1969

Messers __________________________________ of ____________ ____ have been registered in the books of this Customs House / Customs Station / Customs Port / Customs Airport as Customs Agents. They are authorized to transact business at the ____________________________________ (*name of the Custom House / Land Customs Station / Customs Port / Customs Airport*) for a period of two years.

Signature of Licensing Authority.

Dated :________________
Full Address:________________
____
__________________________ .

RENEWAL

Renewed From	Up to	Signature

F O R M 'E'
[see Rule 97(2)]

FORM OF AUTHORIZATION TO SIGN CUSTOMS DOCUMENTS ETC

From

Mr./ Messrs ________
____
____

To

The Licensing Authority

____

____

Sir,

I/We _____________________ owner / MD of Messers _______________ have the honor to inform you that I/we have authorized the following assistants, clerks or representatives, clearing agents of _______ to transact Custom business and to sign all the documents related with such business under the licensing rules.

Four specimen signatures of each of these persons are also enclosed for records.

I/We undertake to acknowledge these signatures as if they were those of the firm for all purposes in connection with the aforesaid transactions and to accept any liabilities incurred under the said transactions as if they had in fact been signed by me/our firm.

Application Fee Rs.100 deposition in National Bank of Pakistan through treasury challan (enclosed).

I/We have the honour to be

Sir,

Your most obedient servant/servants

1. Mr. _________________________ will sign ________________________
2. Mr. _________________________ will sign ________________________
3. Mr. _________________________ will sign ________________________
4. Mr. _________________________ will sign ________________________
5. Mr. _________________________ will sign ________________________

FORM ‘F’

[see Rule 98 (1)]

APPLICATION FOR CUSTOMS PERMIT FOR THE EMPLOYEE OF A CUSTOMS AGENT TO TRANSACT CUSTOM HOUSE BUSINESS

To

The Licensing Authority

____

____

Sir,

I/We _____________________ do hereby authorize Mr. _______________ whose particulars are given below to transact Custom House business on my / our behalf and I/We accept all responsibility for his act as if they were my / our own.

Particulars of the employee:-

1. Full Name _________________________ son of _______________________
2. Age ____
3. CNIC No. ____
4. Residential address ____
5. Educational qualification ____

6. Knowledge of various languages (English, Urdu, or any other local language) ____

7. Serving in the firm as ____
8. Period of Service ____
9. Experience in Customs work _______________________________________
10. No. of previous Identity Card, / Customs Permit if held _________________
11. Whether at any time convicted by a Court ______________________________
12. Whether at any time Identity Card/Customs Permit was refused by the Customs if so When ____
13. Details of past service if any ____
14. Reasons for leaving the last firm ____
15. ___________________________ (copies of testimonials and certificates enclosed).
16. Signature of the employee ____

Yours faithfully,

(Name of the licensee)

N.B:- This application should be accompanied by three passport size Photograph of the employee.

FORM 'G'
[see Rule 98 (4)]

PASS HOLDER IS NOT A GOVERNMENT EMPLOYEE
Customs Agent / Representative Pass
Not Transferable

Mr. ___________________S/o________________CNIC no.___________of Messer's ____ CHA Licence No. ___________________ has been registered with Custom House …………………. as Customs Agent /Clerk / Assistant / Representative of the Customs Agent for a period from ____________to_____________.

Signature & Stamp of the Licensing/issuing Authority

Dated ____

NIC No. ____

Pass No. ____

Specimen Signature ____

* Only valid if displayed.
* Valid during working hours to transact business as Customs.
* Agent / authorized representative.
* Liable to cancellation if misused.
* Duplicate copy is not valid.

[C. No.1(7)L&P/2006]

(Khalid Hussain Jamali)
Second Secretary (Law & Procedure)