Government of Pakistan
(Revenue Division)
Federal Board of Revenue
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Islamabad, the 18th July, 2012.

NOTIFICATION
(CUSTOMS)

S.R.O.886 (I)/2012.- In exercise of the powers conferred by section 3 of the Customs Act, 1969 (IV of 1969), read with section 179 thereof, the Federal Board of Revenue is pleased to direct that, subject to para-graph 3, the Collector, Collectorate of Customs (Adjudication), specified in column (2) of the Table below shall adjudicate the cases relating to areas falling in the jurisdiction of the Collectorates and Directorates mentioned in column (3) of that Table, namely:-

TABLE

S.No.	Collector (Adjudication)	Collectorate or Directorate
(1)	(2)	(3)
1.	Collector, Collectorate of Customs (Adjudication), Karachi-I.	(i) Model Customs Collectorate of Appraisement, Karachi; (ii) Model Customs Collectorate of Port Muhammad Bin Qasim, Karachi; and (iii) Model Customs Collector of Preventive, Karachi.
2.	Collector, Collectorate of Customs (Adjudication), Karachi-II.	(i) Model Customs Collectorate of Exports, Karachi; (ii) Model Customs Collectorate of, PaCCS Karachi; and (iii) Directorate of Transit Trade, Karachi.
3.	Collector, Collectorate of Customs (Adjudication), Quetta.	(i) Model Customs Collectorate, Quetta; (ii) Model Customs Collectorate, Hyderabad; (iii) Model Customs Collectorate, Gwadar; and (iv) Directorate of Transit Trade, Quetta.
4.	Collector, Collectorate of Customs (Adjudication), Faisalabad.	(i) Model Customs Collectorate, Faisalabad; and (ii) Model Customs Collectorate, Multan.
5.	Collector, Collectorate of Customs (Adjudication), Lahore.	(i) Model Customs Collectorate, Lahore; and

		(ii) Model Customs Collectorate, Sialkot.
6.	Collector, Collectorate of Customs (Adjudication), Islamabad.	(i) Model Customs Collectorate, Islamabad; (ii) Model Customs Collectorate, Gilgit-Baltistan; (iii) Model Customs Collectorate, Peshawar; and (iv) Directorate of Transit Trade, Peshawar.

2. The cases made out by the Directorates General of Intelligence and Investigation-FBR, Post Clearance Audit, Internal Audit (Customs) or by any other agency entrusted with the powers under section 6 of the Customs Act, 1969, falling in the jurisdiction of the Collectorates or Directorates mentioned in column (3) of the Table above, shall be adjudicated by the respective Collectorates of Adjudication mentioned in column (2) of the said Table.

3. The cases of following categories shall not be adjudicated by the adjudicating officers of Collectorate of Customs (Adjudication), namely:-

(a) cases involving rejection of refund or rebate;
(b) cases involving technical violations of manifest clearance;
(c) cases involving violations of baggage rules;
(d) cases involving technical violations of import or export restrictions without the involvement of any evasion of duty or taxes;
(e) cases involving determination of value under section 25A of the said Act;
(f) cases specifically remanded by superior courts to the officers of the concerned Collectorates by name or by designation; and
(g) cases involving routine condonations or extensions of time limit or procedural omissions.

4. The Collector, Collectorate of Customs (Adjudication) shall distribute the work of adjudication amongst Additional Collectors of Customs (Adjudication), Deputy Collectors of Customs (Adjudication), Assistant Collectors of Customs (Adjudication) and Superintendents or Principal Appraisers of Customs (Adjudication) in the Collectorate in accordance with the jurisdiction specified under section 179 of the said Act.

5. This notification shall take effect from the 1st August, 2012.

[C. No.2(5)L&P/2012]

(Muhammad Irfan Wahid)
Secretary (Law & Procedure)