

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

\*\*\*\*

Islamabad, the 5<sup>th</sup> March, 2018.

**NOTIFICATION  
(FEDERAL EXCISE)**

**S.R.O. 278(I)/2018**,— In exercise of the powers conferred by section 40 of the Federal Excise Act, 2005 (VII of 2005), the Federal Board of Revenue is pleased to make the following amendments in Federal Excise Rules, 2005, namely:—

- (1) In the aforementioned rules, for rule-48, the following shall be substituted, namely:—  
  
**“48. Procedure for appeals to Commissioner (Appeals).--** (1) An appeal under section 33 of the Act shall be in the form and verified in the manner indicated in form prescribed under rule-48A.
- (2) An appeal filed to the Commissioner (Appeals) under section 33 of the Act after the expiry of thirty days may be admitted by the Commissioner (Appeals) if he is satisfied that the appellant had sufficient cause for not preferring the appeal within thirty days.
- (3) An appeal under this rule shall be accompanied by a fee of one thousand rupees.
- (4) The Commissioner (Appeals) shall give an opportunity to the appellant to be heard if he so desires and if so requested by the appellant.
- (5) The Commissioner (Appeals) may, at the hearing of an appeal, allow the appellant to go into any ground of appeal not specified in the grounds of appeals, if he is satisfied that the omission of such ground from the grounds of appeal was not willful or unreasonable.
- (6) The Commissioner (Appeals) may, after making such further verification or inquiry as may be necessary, pass such order as he thinks fit confirming, modifying or annulling the decision or order appealed against, after taking additional evidence, if necessary.
- (7) The order of the Commissioner (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for the decision.
- (8) On disposal of appeal, the Commissioner (Appeals) shall communicate the



