

**Government of Pakistan
(Revenue Division)
Federal Board of Revenue

NOTIFICATION

Islamabad, the 24th July, 2023.

S.R.O. 960 (I)/2023.- The following draft of further amendment in the Customs Rules, 2001, which the Federal Board of Revenue proposes to make in exercise of its powers conferred under section 219 of the Customs Act, 1969 (IV of 1969), is hereby published for information of all persons likely to be affected thereby and, as required under sub-section (3A) of the said section 219, notice is hereby given that objections or suggestions thereon, if any, may for consideration of the Board be sent within fifteen days of publication of the draft amendment in the official Gazette. Objections or suggestions which may be received from any person, before the expiry of the aforesaid period, shall be taken into consideration by the Federal Board of Revenue, namely:-

DRAFT AMENDMENT

In the aforesaid Rules, after Chapter-XLIV, the following new Chapter-XLV shall be added, namely:-

**“Chapter XLIV
Litigation and Prosecution Rules**

1124. Application.— The provisions of this chapter shall apply to all matters related to civil and criminal litigation arising from lodging of First Intimation Reports (FIRs) by Customs and subsequent proceedings at all legal fora including Special Judge, Special Appellate Court, High Courts and the Supreme Court of Pakistan. The Directorate General of Law and Prosecution and its Regional Directorates shall be responsible for handling of all matters before Courts, interalia, investigation and prosecution in criminal cases.

1125. Definitions.— (I) In this chapter, unless there is anything repugnant in the subject or context,-

- (a) **“Act”** means the Customs Act, 1969 (IV of 1969);
- (b) **“Special Prosecutor”** means a person appointed by the Board to perform the duty of a Special Prosecutor under section 3CCA of the Act;
- (c) **“Legal Committee”** means a committee constituted by the Director, Law and Prosecution, comprising Additional Director, Deputy Director and Law Officer posted in the Directorate of Law and Prosecution and an officer nominated by the respective Collector or Director not below the rank of Assistant Collector or Assistant Director.

(2) All other words and expressions used in this chapter but not defined here shall have the same meaning as are assigned thereto them in the Act or the rules made thereunder.

1126. Role of the Directorate General of Law and Prosecution.—(I) The Directorate General of Law and Prosecution, being a specialized formation, shall be responsible for the following in its area of jurisdiction, namely:-

- (a) handling all matters pertaining to preparation of challans including supplementary challans;
- (b) making such legal documents and ensuring effective presentation of cases at different levels of litigation i.e. before the Special Judge, Special Appellate Court, High Courts and the Supreme Court;
- (c) conducting investigation in respect of cases where FIRs have been lodged;
- (d) handling of all prosecutions resulting from FIRs lodged in cases of seizures and contraventions at the ports, airports and the border customs stations;
- (e) legal scrutiny of court judgments and decisions vis-à-vis filing of appeals;
- (f) monitoring of References filed before High Courts and Appeals before the Supreme Court of Pakistan;
- (g) maintaining effective coordination with Special Prosecutors in respect of the criminal litigation cases and monitoring their performance thereon; and
- (h) proposing to the Board the names of competent advocates for forming a panel of Advocates and monitoring or supervising their performance before all legal fora.

1127. Action to be taken by the Directorates of Law and Prosecution.— (1) On receipt of FIR lodged by the field formation, the Directorate of Law and Prosecution shall conduct comprehensive investigation and all related matters including but not limited to preparing of challan prior to expiry of stipulated period as mentioned under relevant provisions of Code of Criminal Procedure, 1898.

(2) On receipt of order from the Special Judge, Special Appellate Courts, High Courts and the Supreme Court of Pakistan, the same shall be communicated to the Legal Committee within seven days of receipt, for opining upon feasibility to file appeal or implement the order and submit its recommendations to the Director, Law and Prosecution for final decision. In case of difference of opinion between members of the committee, the final decision of Director, Law and Prosecution shall prevail.

(3) If it is decided to file appeal before the Supreme Court or an application or reference before High Court, the Law officer posted in the Directorate of Law and Prosecution shall prepare draft appeal or application in coordination with the Special Prosecutor or Advocate on Panel and get it approved through Additional Director Law and Prosecution well within stipulated time frame and file the same before appropriate legal forum.

(4) In case of para-wise comments, the Law Officer posted in the Directorate of Law and Prosecution in liaison with the Special Prosecutor or Advocate on panel shall prepare draft para-wise comments within five days of receipt of intimation of filing of Appeal.

(5) The draft para-wise comments shall be submitted to the Additional Director Law and Prosecution for approval.

(6) The final comments shall be submitted to the relevant litigation forum well within the stipulated time frame.

1128. Retention and safe custody of goods.- The officer authorized by the Director shall be responsible for retention and safe custody of the seized property or the samples thereof as he may deem fit for production before any court of law. These samples shall be deemed to be whole of the property in any inquiry or proceeding in relation to such offence before any authority or court.

1129. Maintenance of Records. — The Director, Directorate of Law and Prosecution having jurisdiction, shall be responsible for maintaining scanned copies of record referred by the

Collectorates / Directorates in addition to hard copies, for reporting upon the performance of Special Prosecutors and Panel Advocates.

1130. Annual performance of Advocates, Special Prosecutors.— The Directorate General of Law and Prosecution shall submit annual performance report of Advocates, Senior Prosecutors to the FBR on prescribed format appearing in **Appendix-A and Appendix-B** respectively, as below:

Appendix-A
(see rule 1130)

ANNUAL PERFORMANCE OF SPECIAL PROSECUTORS

Performance of Special Prosecutors in respect of cases pending before Special Judge (Customs)					
Name of Special Prosecutor	Ageing	No of cases	No. of cases won	No. of cases lost	Remarks
	6 Months				
	1 Year				
	2 Years				
	3 Years & Above				
	Total				

Appendix-B
(see rule 1130)

ANNUAL PERFORMANCE OF ADVOCATES ON PANEL

Performance of Advocates on Panel in respect of cases pending before High Court & Supreme Court					
Name of Special Prosecutor	Ageing	No of cases	No. of cases won	No. of cases lost	Remarks
	6 Months				
	1 Year				
	2 Years				
	3 Years & Above				
	Total				

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