

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

**NOTIFICATION
(CUSTOMS)**

Islamabad, the 18th January, 2024.

S.R.O. 52 (I)/2024.- In exercise of the powers conferred by clause (b) of section 2 of the Customs Act, 1969 (IV of 1969), and in supersession of its Notification No.S.R.O 371(I)/2002, dated the 15th day of June, 2002, the Federal Board of Revenue is pleased to assign to the officers of customs mentioned in column (3) of the said Table below the functions of the appropriate officers, referred to in various sections of the Customs Act, 1969 (IV of 1969) and specified in column (2) of the said Table, namely:-

TABLE

Sr.No.	Provision of the Customs Act, 1969	Appropriate Officers of Customs
(1)	(2)	(3)
1.	section 24	Superintendent/Superintendent Preventive Service / Principal Appraiser.
2.	section 25(4), (11), and (12)	Deputy/Assistant Collector/ Principal Appraiser/ Appraising Officer / Valuation Officer.
3.	section 25C	Deputy/Assistant Collector/ Superintendent / Principal Appraiser.
4.	section 26 (1)(c),	Inspector / Preventive Officer / Appraising Officer.
5.	section 26 (2) and (4)	Deputy/Assistant Collector/Superintendent/ Superintendent Preventive Service/Principal Appraiser
6.	section 26A	Deputy/Assistant Collector/Appraising Officer/Inspector.
7.	section 26B	Deputy/Assistant Collector/Inspector/ Preventive Officer/ Appraising Officer.
8.	section 27(3)	Deputy / Assistant Collector.
9.	section 32(4) read with section 32(2) and section 32(3)	Officer of Customs competent to adjudicate the case under section 179 of the Customs Act, 1969.
10.	section 44	Inspector / Preventive Officer.
11.	section 45	Deputy/Assistant Collector.
12.	section 47	Inspector / Preventive Officer/Appraising Officer.
13.	section 48	Deputy/ Assistant Collector/Superintendent / Superintendent Preventive Service/ Principal Appraiser / Inspector / Preventive Officer / Appraising Officer.
14.	section 49	Superintendent / Superintendent Preventive Service/Principal Appraiser.
15.	section 50	Inspector/Preventive Officer.

16.	section 51	Inspector / Preventive Officer / Appraising Officer.
17.	section 52	Inspector / Preventive Officer / Appraising Officer.
18.	section 53	Inspector / Preventive Officer / Appraising Officer.
19.	sections 54	Inspector / Preventive Officer / Appraising Officer.
20.	sections 55	Inspector / Preventive Officer / Appraising Officer.
21.	section 56	Inspector / Preventive Officer / Appraising Officer.
22.	section 57	Deputy/ Assistant Collector.
23.	section 58	Inspector/Preventive Officer/ Appraising Officer.
24.	section 60	Deputy/ Assistant Collector / Superintendent/ Superintendent Preventive Service/Principal Appraiser/ Inspector /Preventive Officer/ Appraising Officer.
25.	section 62(2)	Deputy / Assistant Collector/Superintendent/ Superintendent Preventive Service/Principal Appraiser/ Inspector /Preventive Officer/ Appraising Officer.
26.	section 64	Superintendent/ Superintendent Preventive Service/Principal Appraiser.
27.	section 65	Superintendent/ Principal Appraiser.
28.	section 66	Superintendent/ Principal Appraiser.
29.	section 68 (3)	Superintendent/ Superintendent Preventive Service/Principal Appraiser/ Inspector/ Preventive Officer/ Appraising Officer.
30.	section 74	Inspector/Preventive Officer.
31.	section 75	Inspector/Preventive Officer.
32.	section 76(1)(b) and (2)	Inspector / Preventive Officer / Appraising Officer.
33.	section 77	Superintendent / Superintendent Preventive Service/ Principal Appraiser.
34.	section 78 (i) sub-section (1), (ii) sub-section (3); and (iii) sub-section (4),	Superintendent/ Superintendent Preventive Service/Principal Appraiser. Inspector/Preventive Officer/ Appraising Officer. Superintendent/ Superintendent Preventive Service/Principal Appraiser.
35.	section 81(5)	Deputy / Assistant Collector.
36.	section 82(a)	Deputy/ Assistant Collector.
37.	section 83	Deputy/ Assistant Collector/ Superintendent / Superintendent Preventive Service/Principal Appraiser
38.	section 88 (i) sub-section (1); and (ii) sub-section (4),	Inspector/ Preventive Officer/ Appraising Officer. Inspector/ Preventive Officer/ Appraising Officer.
39.	section 91	Deputy/Assistant Collector/ Superintendent/ Superintendent Preventive Service/Principal Appraiser / Inspector /Preventive Officer/ Appraising Officer.
40.	section 92	Inspector/ Appraising Officer/ Preventive Officer.

41.	section 93	Superintendent / Superintendent Preventive Service/Principal Appraiser/Appraising Officer/ Preventive Officer/ Inspector.
42.	section 94(1) and (2)	Deputy/Assistant Collector/ Superintendent/ Superintendent Preventive Service/Principal Appraiser.
43.	section 96(3)	Deputy/Assistant Collector.
44.	section 101 (i) sub-section (1) (ii) sub-section (3) (iii) sub-section (4)	Deputy/ Assistant Collector. Superintendent/ Superintendent Preventive Service/Principal Appraiser. Inspector /Preventive Officer/ Appraising Officer.
45.	section 111	Deputy/Assistant Collector.
46.	section 112	Deputy/Assistant Collector.
47.	section 113	Inspector / Preventive Officer/ Appraising Officer
48.	section 114	Superintendent / Superintendent Preventive Service/Principal Appraiser/Inspector / Appraising Officer/ Preventive Officer.
49.	section 115	Deputy / Assistant Collector.
50.	section 116	Collector of Customs.
51.	section 117	Inspector / Preventive Officer/ Appraising Officer.
52.	section 119	Inspector /Preventive Officer/ Appraising Officer.
53.	section 121	Deputy/Assistant Collector/ Superintendent/ Superintendent Preventive Service/Principal Appraiser.
54.	section 124	Superintendent / Superintendent Preventive Service/Principal Appraiser.
55.	section 129	Deputy/ Assistant Collector/Superintendent/ Superintendent Preventive Service/Principal Appraiser / Inspector /Preventive Officer/ Appraising Officer.
56.	section 130.	Superintendent / Superintendent Preventive Service/Principal Appraiser/Inspector/ Preventive Officer/ Appraising Officer.
57.	section 131(1)(d)	Superintendent/ Superintendent Preventive Service/Principal Appraiser /Inspector/ Preventive Officer/ Appraising Officer.
58.	section 132	Superintendent/ Superintendent Preventive Service/Principal Appraiser.
59.	section 133	Deputy/ Assistant Collector.
60.	section 134	Deputy/ Assistant Collector.
61.	section 135	Superintendent/ Superintendent Preventive Service/Principal Appraiser.
62.	section 137	Superintendent / Superintendent Preventive Service/ Principal Appraiser.
63.	section 139	Inspector/Preventive Officer/ Appraising Officer.
64.	section 143	Superintendent/ Superintendent Preventive Service/ Inspector / Preventive Officer/ Appraising Officer.
65.	section 145	Superintendent/ Superintendent Preventive Service/Principal Appraiser /Inspector/Preventive Officer/ Appraising Officer.
66.	section 147	Inspector/Preventive Officer/ Appraising Officer.
67.	section 148	Superintendent/ Superintendent Preventive Service/Principal

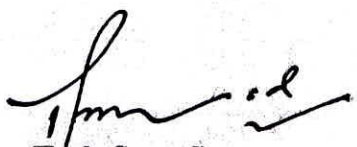
		Appraiser.
68.	section 149	Superintendent/ Superintendent Preventive Service/Principal Appraiser.
69.	section 151	Inspector/ Preventive Officer / Appraising Officer.
70.	section 153	Superintendent/ Superintendent Preventive Service/Principal Appraiser.
71.	section 155H	Deputy/ Assistant Collector.
72.	section 155L	Deputy/ Assistant Collector/Superintendent/ Superintendent Preventive Service/Principal Appraiser.
73.	section 155M	Deputy/ Assistant Collector/Superintendent/ Superintendent Preventive Service/Principal Appraiser.
74.	S.No.5 in the Table under section 156 (1)	Superintendent/ Superintendent Preventive Service/Principal Appraiser.
75.	S.No.16 in the Table under section 156 (1)	Superintendent/ Superintendent Preventive Service/Principal Appraiser.
76.	S.No.26 in the Table under section 156 (1)	Deputy / Assistant Collector Inspector/ Preventive Officer/ Appraising Officer.
77.	S.No.27 in the Table under section 156 (1)	Inspector / Preventive Officer/ Appraising Officer.
78.	S.No.28 in the Table under section 156 (1)	Inspector / Preventive Officer / Appraising Officer.
79.	S.No.37 in the Table under section 156 (1)	Inspector/ Preventive Officer/ Appraising Officer.
80.	S.No.49 in the Table under section 156 (1)	Superintendent/ Superintendent Preventive Service/Principal Appraiser.
81.	S.No.50 in the Table under section 156 (1)	Inspector/Preventive Officer/ Appraising Officer.
82.	S.No.54 in the Table under section 156 (1)	Inspector / Preventive Officer/ Appraising Officer.
83.	S.No.57 in the Table under section 156 (1)	Deputy/Assistant Collector.
84.	S.No.58 in the Table under section 156 (1)	Inspector/ Preventive Office/ Appraising Officer.
85.	S.No.61 in the Table under section 156 (1)	Superintendent/ Superintendent Preventive Service/Principal Appraiser/ Inspector/ Preventive Officer/ Appraising Officer.
86.	S.No.68 in the Table under section 156 (1)	Superintendent/ Superintendent Preventive Service/Principal Appraiser.
87.	S.No.69 in the Table under section 156 (1)	Superintendent/ Superintendent Preventive Service/Principal Appraiser.
88.	S.No.70 in the Table under section 156 (1)	Superintendent/ Superintendent Preventive Service/Principal Appraiser/ Inspector/ Preventive Officer/ Appraising Officer.
89.	section 157	Officer of Customs competent to adjudicate the case under section 179 of the Customs Act, 1969.
90.	section 158	Superintendent / Superintendent Preventive Service/ Inspector/Preventive Officer/ Appraising Officer.
91.	section 160	Superintendent / Superintendent Preventive Service/

		Inspector/Preventive Officer/ Appraising Officer.
92.	section 161(1)	Inspector/ Preventive Officer/ Appraising Officer.
93.	section 164	Inspector/Preventive Officer/ Appraising Officer.
94.	section 165	Inspector/Preventive Officer/ Appraising Officer.
95.	section 168	Inspector/Preventive Officer/ Appraising Officer.
96.	section 169	Inspector/Preventive Officer/ Appraising Officer.
97.	section 174	Inspector/ Preventive Officer/ Appraising Officer.
98.	section 180	Officer of Customs competent to adjudicate the case under section 179 of the Customs Act, 1969.
99.	section 183(1) and (2).	Officer of Customs competent to adjudicate the case under section 179 of the Customs Act, 1969.
100.	section 186	Inspector/Preventive Officer/ Appraising Officer.
101.	section 195B	Deputy / Assistant Collector.
102.	section 197	Inspector/ Preventive Officer/ Appraising Officer.
103.	section 198	Superintendent/ Superintendent Preventive Service/Principal Appraiser/ Inspector/ Preventive Officer/ Appraising Officer.
104.	section 199	Inspector/ Preventive Officer/ Appraising Officer.
105.	section 202	Deputy/ Assistant Collector.
106.	section 208	Deputy/ Assistant Collector/ Inspector/ Preventive Officer/ Appraising Officer.
107.	section 210	Superintendent/ Superintendent Preventive Service/Principal Appraiser.
108.	section 211A	Deputy/ Assistant Collector.
109.	section 223	Officer of Customs competent to adjudicate the case under 179 of the Customs Act, 1969 / Collector Appeals.
110.	section 224 read with (i) section 22 proviso (delay in re-importation of goods produced or manufactured in Pakistan);	Up to one year; Collector of Customs.
	(ii) section 33(delay in claiming refund of customs duties);	Up to one year; Collector of Customs.
	(iii) section 96(3) (delay in discharge of demand for rent for dues);	Deputy/ Assistant Collector.
	(iv) section 107 (2) (delay in submission of application for clearance of warehoused goods);	Deputy/ Assistant Collector/ Superintendent / Superintendent Preventive Service/Principal Appraiser.
	(v) section 112(2) (delay in payment of	Deputy/ Assistant Collector.

duty etc.);	
(vi) section 193 (delay in filing of appeal); and	Collector Appeals.
(vii) section 199(2) (delay in taking delivery of samples).	Superintendent/ Superintendent Preventive Service/Principal Appraiser.

Note: The officers of Customs with any other designation of similar rank, shall perform the functions of authorized officers assigned above, if specifically authorized by the Board vide notification in the official gazette

[C. No.2(2)/L&P/2023]


(Fazle Samad)
Secretary (Law & Procedure)