

Government of Pakistan  
Revenue Division  
Federal Board of Revenue

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Islamabad, the 15<sup>th</sup> July, 2025.

**NOTIFICATION**  
(Federal Excise Duty)

**S.R.O. 1279 (I)/2025.** — In exercise of the powers conferred by sub-section (4) of section 27 of the Federal Excise Act, 2005, the following officers shall be authorized to exercise the powers and perform the functions of the officers of Inland Revenue under section 26 and sub-section (1) of section 27 of the said Act, under the conditions as mentioned herein below, in respect of cigarettes in retail outlet, warehouses and motor vehicles on the roads, namely:-

- (A) Deputy Commissioner, Additional Deputy Commissioner, Assistant Commissioner, General Assistant Revenue, or any equivalent designation in any provincial hierarchy of respective Revenue Departments; and
- (B) Excise and Taxation Officer, Assistant Excise and Taxation Officer or any officer of Excise and Taxation not below BS - 16.

**Conditions:**

The officers as authorized above shall exercise their respective powers and functions under the following conditions, namely:-

- (a) the officers specified in —
  - (i) sub-paragraph (A) shall exercise their powers and functions in respect of cigarettes in warehouses; and
  - (ii) sub-paragraph (B) shall exercise their powers and functions in respect of cigarettes in retail outlet and motor vehicles on the roads;
- (b) the authorized officers shall seize cigarettes along with the conveyance, which has been used for the movement, carriage, or transportation of the cigarettes, if —

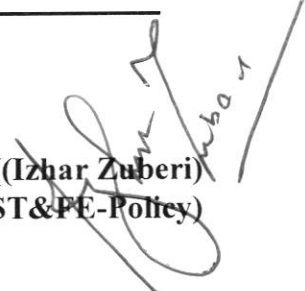
- (i) cigarettes are found without valid tax stamps affixed thereon;  
or
- (ii) the tax stamps affixed on cigarettes are fake;
- (c) after seizure, the authorized officers shall deposit the cigarettes with the Additional Commissioner (HQ) in the nearest Regional Tax Office for further necessary action as per law;
- (d) the authorized officers shall report the incident of seizure of cigarettes and deposit thereof, on the Application developed for this purpose by the Federal Board of Revenue, within forty-eight hours of the such deposit as specified in the Schedule below; and
- (e) Secretary, Implementation and coordination or equivalent in respective Provincial Governments, or any officer as nominated by the respective Chief Secretary shall receive the reports submitted under condition (d) for onward transmission to the Director General, Intelligence and Investigation, Federal Board of Revenue.

### SCHEDULE

#### Report of seizure of cigarettes without valid tax stamps or fake stamps

Name and Designation of the authorized officer who made seizure of cigarettes	Date of seizure	Time of seizure	No. of packets of cigarettes seized	Name of the RTO where seized cigarettes have been deposited	Location of the Retail outlet (name also), warehouse or road where seizure was made	Registration No. of the vehicle in case of seizure made on the road
(1)	(2)	(3)	(4)	(5)	(6)	(7)

[C.No. 3(7)ST&FE-POLICY/2025]

  
 ((Izhar Zuberi)  
 Second Secretary (ST&FE-Policy)