

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

Islamabad, the 19th August, 2026.

NOTIFICATION

S.R.O. /413 (I)/2026.- In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Federal Board of Revenue is pleased to direct that the following further amendment shall be made in the Customs Rules, 2001, which, as required under sub-section (3A) of the said section, were previously published *vide* Notification No.S.R.O. 1141(I)/2026, dated the 22nd July, 2026, namely:-

In the aforesaid rules, after Chapter XLIX, the following new chapter shall be added, namely: -

“Chapter -L

Independent Case Scrutiny Committee Rules

1242. **Short title and commencement.** – (1) These rules shall be called the Federal Board of Revenue Independent Case Scrutiny Committee (Customs) Rules, 2026.

(2) They shall come into force at once.

1243. **Definitions.** – In these rules, unless there is anything repugnant in the subject or context, —

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- (a) “Chairperson” means the head of the Independent Case Scrutiny Committee;
 - (b) “committee” means any of the independent case scrutiny committees constituted under these rules for specified territorial jurisdiction;
 - (c) “petition” means a petition to the Supreme Court under Article 185(3) of the Constitution of the Islamic Republic of Pakistan or the Federal Constitutional Court;
 - (d) “reference” means a reference to the High Court under section 196 of the Customs Act, 1969 (IV of 1969);
 - (e) “Secretary” means an officer of Pakistan Customs Service nominated by the Board for the purposes of the committee; and
 - (f) “Serving or Retired Member of the Committee” means a serving or retired officer of Customs of Bs-20 or above.

1244. **Constitution, Jurisdiction and Functions of the committees:** The Board through an order shall constitute the following committees with powers, functions and jurisdiction, namely: -

Committee No. 1 (North)			
S.No	Member	Status	Functions and Jurisdiction
1	A retired Judge of the Supreme Court, Federal Constitutional Court or any of the High Courts of Pakistan	Chairperson	i. to timely examine each case before a decision is made to file a reference before the High Court, a petition before the Supreme Court or Federal Constitutional Court; ii. to review pending references and petitions periodically to determine whether continuation of litigation is warranted; iii. to maintain a database of settled legal questions and relevant precedents to guide future litigation decisions and ensure consistency; and iv. to identify systemic issues requiring legislative or administrative interventions and recommend appropriate measures to the Board.
2	An Advocate having not less than fifteen years' experience in Customs, Tax and commercial litigation before the High Courts and/or the Supreme Court of Pakistan	Member	
3	A serving or retired officer of Customs Service of Pakistan as defined under these rules	Member	
			Jurisdiction: References to be filed before the High Court and CPLA to be filed before the Supreme Court and Federal Constitutional Court by: - Collectorate of Customs (Airports) Islamabad; - Collectorate of Customs (IOCO) Islamabad; - Collectorate of Customs (Enforcement), Islamabad; - Collectorate of Customs, Gilgit Baltistan; - Directorate of Transit Trade, Gilgit Baltistan; - Directorate General, I&RM- Customs, Islamabad; - Director of I&RM, Islamabad; - Directorate of PCA and Internal Audit, Islamabad; - Directorate General and Director, IPRE (North), Islamabad; - DG NNDA, Islamabad; - Customs Academy of Pakistan,

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			Islamabad; xii. Directorate of National Nuclear Detection Architecture (NNDA), Islamabad; xiii. Collectorate of Customs (Enforcement), Peshawar; xiv. Collectorate of Customs (Appraisement), Peshawar; xv. Collectorate of Customs (Appraisement), Kohat; xvi. Directorate of I&RM, Peshawar; xvii. Directorate of Valuation-Customs, Peshawar; xviii. Directorate of Transit Trade, Peshawar; xix. DNFBP, Peshawar; xx. Customs Enforcement School, Peshawar; xxi. Office of the Chief Collector Appraisement-North, Peshawar; xxii. Office of the Chief Collector Enforcement, Islamabad; and xxiii. Office of the Chief Collector Airports, Islamabad.
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Committee No. 2 (Central)			
S.No.	Member	Status	Functions and Jurisdiction
1	A retired Judge of the Supreme Court, Federal Constitutional Court or any of the High Courts of Pakistan	Chairperson	i. to timely examine each case before a decision is made to file a reference before the High Court, a petition before the Supreme Court or Federal Constitutional Court; ii. to review pending references and petitions periodically to determine whether continuation of litigation is warranted; iii. to maintain a database of settled legal questions and relevant precedents to guide future litigation decisions and ensure consistency; and iv. to identify systemic issues requiring legislative or administrative interventions and
2	An Advocate having not less than fifteen years' experience in Customs, Tax and Commercial litigation before the High Courts and/or the Supreme Court of Pakistan	Member	
3	A serving or retired officer of Customs Service of Pakistan as defined under these rules	Member	

			recommend appropriate measures to the Board; Jurisdiction: References to be filed before High Court and CPLA to be filed before the Supreme Court and Federal Constitutional Court by: - Collectorate of Customs (Enforcement), Lahore; - Collectorate of Customs (Enforcement), Sargodha; - Collectorate of Customs (Airports), Lahore; - Collectorate of Customs (Sambrial), Sialkot; - Collectorate of Customs (IOCO), Lahore; - Collectorate of Customs, Appraisement-Faisalabad; - Collectorate of Customs Appraisement-West, Lahore; - Collectorate of Customs Appraisement-East, Lahore; - Collectorate of Customs (Enforcement), Multan; - Directorate of I&RM-Customs, Lahore; - Directorate of PCA and Internal Audit (Central), Lahore; - Directorate of NNDA, Lahore; - Director IPRE (Central), Lahore; - Directorate of Valuation-Customs, Lahore; - Directorate of Transit Trade, Lahore; - Office of the Chief Collector Central, Punjab; and - Collectorate of Customs Enforcement, Indus.
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Committee No. 3 (South-1)

S.No.	Member	Status	Functions and Jurisdiction
1	A retired Judge of the Supreme Court, Federal Constitutional Court or any of the High Courts of Pakistan	Chairperson	i. to timely examine each case before a decision is made to file a reference before the High Court, a petition before the Supreme Court or Federal

2	An Advocate having not less than fifteen years' experience in Customs, Tax and Commercial litigation before the High Courts and/or the Supreme Court of Pakistan	Member	Constitutional Court; ii. to review pending references and petitions periodically to determine whether continuation of litigation is warranted; iii. to maintain a database of settled legal questions and relevant precedents to guide future litigation decisions and ensure consistency and iv. to identify systemic issues requiring legislative or administrative interventions and recommend appropriate measures to the Board; Jurisdiction: References to be filed before High Court and CPLA to be filed before the Supreme Court and Federal Constitutional Court by: i. Collectorate of Customs (Enforcement), Quetta; ii. Collectorate of Customs (Enforcement), Gadani; iii. Collectorate of Customs, Appraisalment, Quetta; iv. Collectorate of Customs (Appraisalment), Gwadar; v. Collectorate of Customs (Appraisalment), Taftan; vi. Directorate of I&RM-Customs, Quetta; vii. The Director, Valuation-Customs, Quetta; viii. Directorate of Transit Trade, Quetta; ix. Directorate of Transit Trade, Gwadar; x. Collectorate of Customs (Enforcement), Karachi; xi. Collectorate of Customs (Enforcement), Hyderabad; xii. Collectorate of Customs (Airports), Karachi; xiii. Directorate of NNDA, Quetta;
3	A serving or retired officer of Customs Service of Pakistan as defined under these rules	Member	

			xiv. DNFBPs, Quetta; xv. Directorate of Post Clearance Audit and Internal Audit Balochistan, Quetta; xvi. Office of the Chief Collector Appraisalment, Balochistan.
Committee No. 4 (South-II)			
S.No.	Member	Status	Functions & Jurisdiction
1	A retired Judge of the Supreme Court, Federal Constitutional Court or any of the High Courts of Pakistan	Chairperson	i. to timely examine each case before a decision is made to file a reference before the High Court, a petition before the Supreme Court or Federal Constitutional Court; ii. to review pending references and petitions periodically to determine whether continuation of litigation is warranted; iii. to maintain a database of settled legal questions and relevant precedents to guide future litigation decisions and ensure consistency; and iv. to identify systemic issues requiring legislative or administrative interventions and recommend appropriate measures to the Board;
2	An Advocate having not less than fifteen years' experience in Customs, Tax and Commercial litigation before the High Courts and/or the Supreme Court of Pakistan	Member	
3	A serving or retired officer of Customs Service of Pakistan as defined under these rules	Member	
			Jurisdiction: References to be filed before High Court and CPLA to be filed before the Supreme Court and Federal Constitutional Court by: - Collectorate of Customs (Exports-PMBQ), Karachi; - Collectorate of Customs (Export), Karachi; - Collectorate of Customs (Appraisalment-East), Karachi - Collectorate of Customs (Appraisalment-West), Karachi; - Collectorate of Customs (Appraisalment-SAPT), Karachi; - Collectorate of Customs (Appraisalment-PMBQ), Karachi; - Collectorate of Customs

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			(IOCO), Karachi;
		viii.	Directorate of I&RM-Customs, Karachi;
		ix.	Directorate of PCA and Internal Audit (South), Karachi;
		x.	Directorate of Post Clearance Audit & Internal (East), Karachi;
		xi.	Directorate of Post Clearance Audit & Internal Audit-South (Exports), Karachi;
		xii.	Directorate of NNDA, Karachi;
		xiii.	Directorate of IPRE (South), Karachi;
		xiv.	Directorate General of Customs Academy of Pakistan, Karachi;
		xv.	Directorate General of Valuation-Customs, Karachi;
		xvi.	Directorate General of Transit Trade, Karachi;
		xvii.	Directorate of Transit Trade (HQ), Karachi;
		xviii.	Directorate of Transit Trade, Karachi;
		xix.	Directorate of Reforms and Automation-Customs, (R&A), Karachi;
		xx.	Office of the Chief Collector (Appraisement-South), Karachi; and
		xxi.	Office of the Chief Collector Exports & IOCO (Hqr), Karachi.

1245. Search Committee. - The Board, for the purpose of identifying suitable candidates, may constitute a search committee, the composition, terms of reference and procedure whereof shall be determined by the Board.

1246. Procedure, Secretariat, Confidentiality, Scrutiny and Review. -(1) Proceedings and records placed before the committee shall be confidential.

(2) The Chairperson or any Member having a conflict of interest in a matter shall recuse himself and such recusal shall be recorded in the minutes. In any such case, the Chairperson or Member from any other jurisdiction as a replacement shall be appointed by the Board.

(3) The Secretary shall convene meetings, circulate agenda, maintain minutes and a case register or docket and communicate the committee's recommendations to the Member (Legal & Accounting-Customs) and the Chief Collector or Director General, concerned.

(4) The Member (Legal & Accounting-Customs) or Member (Customs-Operations) or Chief Collector or Director General shall refer a case for pre-filing scrutiny and any pending reference or petition for review, including consideration of withdrawal or non-pursuance, and the Secretary shall immediately place such cases before the committee, accordingly.

(5) The Member (Legal & Accounting-Customs) may, for reasons to be recorded in writing, transfer the jurisdiction of a case from one case scrutiny committee to another.

1247. Mandatory pre-filing scrutiny. - No reference before a High Court or petition before the Supreme Court or Federal Constitutional Court, after the issuance of these rules, shall be filed unless the case has been placed before the concerned committee and the committee's recommendation is on record.

1248. Referral and Proceedings of the Committee. - (1) The entire process of referral of cases to the committee, proceedings and communication of its recommendation, shall be conducted through a dedicated portal by PSW or through such modifications as may be made to the existing WeBOC system for the said purpose.

(2) Notwithstanding anything contained in sub-rule (1), until the said portal is operationalized, referrals and proceedings may be made through manual mode in such form and manner as the Member (Legal & Accounting-Customs) may determine.

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(3) The referral shall contain all material particulars including the manner of reference, documents required, revenue implications involved, questions of law requiring interpretation, precedents and settled law, basis of the case, the original decision, the appellate decision where applicable, and the recommendation of the Chief Collector or Director General concerned or Member (Customs-Operations) / Member (Legal /Accounting-Customs) where applicable, and all relevant documents shall be attached thereto.

1249. Meetings, quorum and decision-making. - (1) The committee shall meet as often as necessary to discharge its functions effectively. However, unless the workload pending is zero at any given day, the committee shall convene on daily basis. The proceedings of the committee may be in person or through video link.

(2) The quorum for a meeting shall be three Members, including the Chairperson and the Advocate Member.

(3) The decision shall be by majority vote and recorded in the minutes with brief reasons; any dissenting opinion, if recorded by a Member, shall form part of the official record.

1250. Withdrawal or non-pursuance. -Where the committee recommends withdrawal or non-pursuance of any case, the Secretary shall inform the referring authority accordingly under intimation to the Member (Legal and Accounting - Customs) and Member Customs (Operations).

1251. Calling for record. - The committee may call for any record, brief, or clarification from any office or field formation through the Secretary.

1252. Timelines for decision. - (1) The committee shall endeavor to decide each case

placed before it within fifteen days of the receipt of the case.

(2) In case the Committee fails to finalize its recommendations within fifteen days, the Chairperson under intimation to Member (Legal & Accounting-Customs), may extend this time for further ten days.

(3) If the committee does not render a decision within the prescribed timeline (including any extension under sub-rule (2) above), the case shall be deemed to have been cleared for filing, subject to compliance with all other applicable legal requirements and the secretary shall record in writing that the prescribed period has been lapsed and intimate the Member, or Chief Collector or Director General concerned to proceed accordingly.

1253. Emergency and urgent references/petitions. - (1) Where the period of limitation for filing a reference or petition is expiring within fifteen days, or where there is imminent and substantial revenue loss or for any other reason highlighted by the referring authority, requiring urgent intervention, the matter may be placed before the Chairperson as an emergency case.

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(2) The Chairperson may, after prima facie satisfaction of the urgency, approve a fast track decision before the expiry of the period of limitation for filing a reference or petition.

(3) Any emergency approval granted under this rule shall be subject to post-facto review by the full committee within thirty days.

1254. Publication and transparency. - (1) The committee shall cause to publish, on a yearly basis, anonymized summaries of its recommendations excluding confidential commercial information and taxpayer identifying details.

(2) The published summaries shall include the questions of law considered, the decision criteria applied, and the recommendation made.

(3) The committee shall maintain a searchable database of published decisions for reference by field formations and to ensure consistency in future decisions.

1255. Tenure. - The Chairperson and the members shall hold office for a term of one year, extendable for a further term of one year, on continued fitness and satisfactory performance, as may be decided by the Board.

1256. Resignation and removal. - (1) The Chairperson or any member may resign, in writing, through an application addressed to the Board with thirty days' notice.

(2) The Chairperson or any member may be removed by the Board on grounds of corrupt practices, conflict of interest, misconduct, breach of confidentiality, or inability to perform functions, after providing an opportunity of being heard.

1257. Remuneration and allowances. - (1) The non-serving Members of each committee shall be paid Fees as follows: -

- (a) the Chairperson shall be entitled to a monthly Fee of twelve hundred thousand rupees, and in addition thereto, a per case Fee of twenty-five thousand rupees in respect of which a recommendation is made, whether in favour of filing or

otherwise, subject to a maximum of twenty cases per month:

- (b) the Advocate Member shall be entitled to a monthly Fee of eight hundred thousand rupees, and in addition thereto, a per case Fee of twelve thousand and five hundred rupees in respect of which a recommendation is made, whether in favour of filing or otherwise, subject to a maximum of twenty cases per month;
- (c) the Member who is retired from Customs service, shall be entitled to a monthly Fee of eight hundred thousand rupees, and in addition thereto, a per case Fee of twelve thousand and five hundred rupees in respect of which a recommendation is made, whether in favour of filing or otherwise, subject to a maximum of twenty cases per month; and
- (d) the remuneration of the support staff shall be determined by the Board.

(2) The serving officer of Customs being member of the committee and the Secretary, shall not be entitled to additional remuneration; however, they may be granted a cash reward/honorarium for work undertaken for the purposes of the committee, under relevant rules.

(3) The Chairperson and all Members excluding serving Members of BS-20, shall be entitled to TA/DA for official travel as admissible to a grade 21 officer of the Federal Government.

1258. Annual reporting and performance evaluation. – (1) The committee shall submit an annual report to the Board by the 31st of March each year, covering the preceding financial year and shall consist of,—

- (a) the number of cases reviewed, and recommendations made (to file, not to file, or to withdraw);
- (b) the outcome of filed references and petitions (decided in favour, against, pending, or settled);
- (c) analysis of success rate and factors contributing to favorable or unfavorable outcomes;
- (d) revenue implications of decisions made pursuant to committee recommendations;
- (e) identification of recurring legal issues and systemic problems requiring legislative or administrative intervention; and
- (f) Recommendations for improving litigation management and enhancing the effectiveness of the committee.

[C.No.2(7) L. & P/2026]


(Zubair Shah) 19.08.26
Secretary (Law & Procedure)