

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

Islamabad, the 5th August, 2026.

NOTIFICATION

S.R.O. 1277 (I)/2026.- The following draft of certain further amendment in the Customs Rules, 2001, which the Federal Board of Revenue proposes to make in exercise of its powers conferred by section 219 of the Customs Act 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for information of all persons likely to be affected thereby and, as required by the 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 ten (10) days of publication of the draft amendments in the official Gazette. Objections or suggestions be received from any person, before expiry of the aforesaid period, shall be taken into consideration by the Federal Board of Revenue, namely: -

DRAFT AMENDMENTS

In the aforesaid Rules, in Chapter V, following further amendments shall be made, namely-

- (1) in rule 61, in clause (b),-
- (a) in sub-clause (i), the word “and” occurring for second time shall be omitted;
 - (b) after sub-clause (ii), the following new clause shall be inserted, namely:-
“(iii) ensure availability of goods for inspection by the bidder(s) three days prior to the auction date ”.;
- (2) in rule 64,-
- (a) in clause (b), the word “and” at the end shall be omitted; and
 - (b) in clause (c), for the full stop at the end, a semi colon and word “and” shall be substituted and thereafter the following new clause shall be added, namely:-
“(d) gives an undertaking that he has inspected the goods for which bidding is being done in the form as set out in **Appendix-A**”.

Appendix-A
[see rule 64(d)]

UNDERTAKING

To:

The Collector,
Collectorate of _____,
(Name of City) _____.

Subject: UNDERTAKING REGARDING PHYSICAL INSPECTION OF GOODS BEFORE SUBMISSION OF AUCTION BID/RE-BIDDING AGAINST LOT NO. _____

I / We being the Bidder/Authorized Representative(s) on behalf of Mr. _____ /M/s. _____, having its registered/business address at _____, bearing CNIC No. (in case of representative, CNIC of both the actual bidder and the representative will be required), _____ do hereby solemnly affirm, declare and undertake as follows:

1. That I/we either personally or through our duly authorized representative(s), have physically inspected the Goods for which the bidding process is being initiated, including but not limited to their present physical state.
2. That the said physical inspection of the Goods was carried out on _____ (date) at _____ (place/location) by me/my representative namely _____.
3. That I/we shall not, at any subsequent stage, whether before or after the acceptance of our bid, or delivery/possession of the Goods will raise any objection, claim, dispute, or request for revision of rates, compensation, or cancellation of auction on the ground of any alleged discrepancy regarding the impugned goods.

In witness whereof, this Undertaking is executed and signed on this _____ day of _____, 20____, at _____.

Yours faithfully,

Signature:

Name:

Bidder / Representative:

Name of Bidding Firm/Company:

CNIC No.(s):

NTN / Registration No.:

Contact No.(s):

Official Stamp/Seal:

Witnesses:

1. Name: _____	2. Name: _____
CNIC: _____	CNIC: _____
Signature: _____	Signature: _____

Note: This Undertaking is to be executed on the bidder's official letterhead, duly signed and stamped by the authorized signatory.

[C. No.2(4)L&P/2026]


(Zubair Shah)
Secretary (Law & Procedure)