

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the 18th September, 2026.

NOTIFICATION

S.R.O. 1630 (I)/2026.- In exercise of the 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), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Customs Rules, 2001, the same having been previously published vide Notification No. S.R.O 1458(I)/2026, dated 10th September, 2026, as required by sub-section (3A) of section 219 of the Customs Act, 1969 (IV of 1969), namely:-

In the aforesaid Rules, in CHAPTER-V,-

(a) in rule 61, for clause (d), the following shall be substituted, namely: -

“(d) the goods shall be available for inspection by the bidders prior to the auction date as per time line approved by the Collector concerned.”;

(b) in rule 73, after sub-rule (4), the following shall be added, namely:

“(5) The successful bidder shall give an undertaking that he has inspected the goods for which bidding is being done, in the form as set out in Appendix - A to this Chapter.”; and

(c) in rule 75,-

(i) after sub-rule (2), the following new sub-rule shall be added, namely-

“(3) Any bidder aggrieved by an order passed by the Collector under sub-rule (1), within fifteen days of the date of such order, may prefer an appeal before the Chief Collector concerned. The Chief Collector, after giving an opportunity of hearing, shall decide such appeals within sixty days of filing thereof.”; and

(ii) after sub-rule (3), added as aforesaid, the following shall be inserted, namely:-

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:

- (a) 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.
- (b) That the said physical inspection of the Goods was carried out on _____ (date) at _____ (place/location) by me/my representative namely _____.
- (c) 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.:

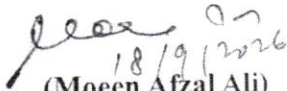
Contact No.(s):

Official Stamp/Seal: _____

Witnesses:

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

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


(Moeen Afzal Ali)
Secretary (Law & Procedure)