Government of Pakistan
(Revenue Division)
Central Board of Revenue
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Islamabad the 15th June , 2002

NOTIFICATION
(Customs, Sales Tax and Central Excise)

SRO 377 (I)/2002.- In exercise of the powers conferred by section 179 of the Customs Act, 1969 (IV of 1969), read with section 3 thereof, section 45 of the Sales Tax, 1990, read with section 30 thereof, and section 33 of the Central Excises Act, 1944 (I of 1944), and rule 4 of the Central Excise Rules, 1944, and in supersession of its Notification No.SRO 448(I)/2000 dated the 1st July, 2000, the Central Board of Revenue is pleased to direct that, subject to paragraph 2, the Collector, Collectorate of Customs, Sales and Central Excise (Adjudication) specified in column (2) of the table below shall adjudicate the cases relating to areas falling in the jurisdiction of the Collectorates mentioned in column (3) of the table.-

TABLE

S.No	Collector (Adjudication)	Collectorate
(1)	(2)	(3)
1.	Collector, Collectorate of Customs, Sales Tax and Central Excise (Adjudication), Karachi-I	(i) Collectorate of Customs Appraisement), Karachi. (ii) Collectorate of Customs, Port Muhammad Bin Qasim, Karachi.
2.	Collector, Collectorate of Customs, Sales Tax and Central Excise (Adjudication), Karachi-II	(i) Collectorate of Customs (Exports), Karachi. (ii) Collectorate of Customs, (Preventive), Karachi. (iii) Coast Guards, Karachi.
3.	Collector, Collectorate of Customs, Sales Tax and Central Excise (Adjudication), Karachi-III.	(i) Collectorate of Sales Tax and Central Excise, Karachi (East). (ii) Collectorate of Sales Tax and Central Excise, Karachi (West).
4.	Collector, Collectorate of Customs, Sales Tax and Central Excise (Adjudication), Quetta.	(i) Collectorate of Customs, Sales Tax and Central Excise, Quetta. (ii) Collectorate of Customs, Sales Tax and Central Excise, Hyderabad. (iii) Frontier Corps, Quetta.
5.	Collector, Collectorate of Customs, Sales Tax and Central Excise (Adjudication)[Multan]	(i) Collectorate of Customs, Faisalabad. (ii) Collectorate of Sales Tax and Central Excise, Faisalabad.

		(iii) Collectorate of Customs, Sales Tax And Central Excise, Multan
6.	Collector, Collectorate of Customs, Sales Tax and Central Excise (Adjudication), Lahore	(i) Collectorate of Customs, Lahore (ii) Collectorate of Sales Tax and Central Excise, Lahore. (iii) Collectorate of Sales Tax and Central Excise, Gujranwala. (iv) Collectorate of Customs, Sambrial/ Sialkot.
7.	Collector, Collectorate of Customs, Sales Tax and Central Excise (Adjudication), Rawalpindi.	(i) Collectorate of Customs, Rawalpindi. (ii) Collectorate of Sales Tax and Central Excise, Rawalpindi. (iii) Collectorate of Customs, Peshawar. (iv) Collectorate of Sales Tax and Central Excise, Peshawar. (v) Frontier Corps, Peshawar.

2. The cases of following categories shall not be adjudicated by the adjudicating officers of Collectorate of Customs, Sales Tax and Central Excise (Adjudication), namely:-

(a) cases involving rejection of claims for refund of customs and central excise duties and sales tax;

(b) cases of involving technical violation of manifest clearance;

(c) cases involving violation of baggage rules;

(d) cases involving technical violations of import/export restrictions without the involvement of any evasion of duty or taxes;

(e) cases involving adjudication by the officers of Controller of Customs Valuation’s Office.

(f) cases specifically remanded by superior courts to the officers of the concerned Collectorates by name or by designation;

(g) cases involving routine condonations of time limit or procedural omissions; and

(h) cases relating to Makran Civil Division, involving goods the value of which does not exceed ten hundred thousand rupees (excluding the value of conveyance used for transportation of seized goods.

3. The Collector, Collectorate of Customs, Sales Tax and Central Excise (Adjudication) shall specify the jurisdiction of the Additional Collectors of Customs, Sales Tax and Central Excise (Adjudication) and Deputy Collectors of Customs, Sales Tax and Central Excise (Adjudication) in the Collectorate with the prior approval of the Board.

[C. No. 10(18)L&P/2002

(KHALID NASIM)
CHIEF