

**GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
CENTRAL BOARD OF REVENUE  
\*\*\*\*\***

Islamabad the 4<sup>th</sup> March, 2003

**NOTIFICATION  
(CUSTOMS)**

S.R.O. 230 (I)/2003:- In exercise of the powers conferred by clause (c) of section 21 of the Customs Act 1969 (IV of 1969), the central board of revenue is pleased to authorize repayment of customs -duties to the extent specified in column (4) of the table below paid on the importation of the raw material specified in column (1) of the said table and used in the production or manufacture of the goods specified in column (2) of that table and exported during the period specified in column (3), thereof, subject to the following conditions, namely:-

- (i) the goods have been manufactured according to the formula duly furnished to the central board of revenue showing the quantity of various imported raw material specified in column (1) of the said table and used in the production or manufacture of the goods specified in column (2) thereof;
- (ii) the manufacturers maintain proper record of the goods manufacture in accordance with the formula referred to in sub-paragraph (i) and produces, on demand, such records and other evidence may be required by the Central Board of revenue to satisfy itself that the imported raw material have been used in accordance with formula;
- (iii) the manufacture goods are exported out of Pakistan and an application for repayment of customs -duties is presented to the proper officer of Customs within two hundred and ten days of such exportation or of the publication of this notification or within one hundred and eighty days from the date of realization of foreign exchange as shown in bank credit advice issued in accordance with the relevant regulations of the State bank of Pakistan in force for the time being, whichever is later;
- (iv) the exporter makes a declaration on the face of the original shipping bill or other export documents to the effect that he would claim repayment of the Customs duties paid on the imported raw materials used in the production or manufacture of the goods being exported; and
- (v) the repayment of custom duties at the rate specified shall be allowed provided that the goods exported are manufactured with the same constituents of which the rate of repayment is notified and the manufacturer-cum- exporter shall immediately intimate to the collector of customs concerned-
  - a.) any change in the prices of the imported raw materials;
  - b.) any change in the composition of the manufactured goods to be exported ; and
  - c.) use of any indigenous raw material in place of the imported raw materials.

**TABLE**

| Raw materials<br>imported | Goods produced or<br>manufactured | Period | Extent of repayment<br>of customs -duties |
|---------------------------|-----------------------------------|--------|-------------------------------------------|
| (1)                       | (2)                               | (3)    | (4)                                       |

The following goods produced or manufactured by M/s. Popular Juice industries (Pvt.) Ltd., Karachi:-

|                                        |                    |                 |                   |
|----------------------------------------|--------------------|-----------------|-------------------|
| 1. Citric acid                         | 1.Apple juice      | from 15.01.2003 | Re.0.04per litre. |
| 2. Ascorbic acid.                      |                    | to 04.03.2003,  |                   |
| 3. Sodium citrate.                     |                    |                 |                   |
| 4. Hydrogen per oxide.                 |                    |                 |                   |
| 5. Linear low density<br>polyethylene. |                    |                 |                   |
| 1. Citric acid                         | 1.Pineapple juice. | from 15.01.2003 | Re.0.11per litre. |
| 2. Ascorbic acid.                      |                    | to 04.03.2003,  |                   |
| 3. Sodium citrate.                     |                    |                 |                   |
| 4. Hydrogen per oxide.                 |                    |                 |                   |
| 5. Beta carotene.                      |                    |                 |                   |
| 6. Linear low density<br>polyethylene. |                    |                 |                   |
| 1. Citric acid                         | 1.Mango orange mix | from 15.01.2003 | Re.0.10per litre. |
| 2. Ascorbic acid.                      |                    | to 04.03.2003,  |                   |
| 3. Sodium citrate.                     |                    |                 |                   |
| 4. Hydrogen peroxide.                  |                    |                 |                   |
| 5. Beta carotene.                      |                    |                 |                   |
| 6. Linear low density<br>polyethylene. |                    |                 |                   |

[C.No.3(14)DDS/2002.]

**(Muhammad Nadir Khan Hoti)**  
**Chief (Duty Drawback System)**