

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the 21st June, 2021.

**NOTIFICATION
(CUSTOMS)**

S.R.O 797 (I).2021.— In exercise of the powers conferred by section 3 of the Customs Act, 1969 (IV of 1969), read with section 179 thereof and in supersession of its Notification No. S.R.O 886(I)/2012, dated the 18th July, 2012, the Federal Board of Revenue is pleased to direct that, subject to paragraph 3, the Collector, Collectorate of Customs (Adjudication), specified in column (2) of the Table below shall adjudicate the cases relating to areas falling in the jurisdiction of the Collectorates and Directorates mentioned in column (3) of that Table, namely:-

TABLE

S. No.	Name of Collector Adjudication	Collectorate or Directorate
(1)	(2)	(3)
1.	Collector, Collectorate of Customs (Adjudication), Karachi-I.	(i) Collectorate of Customs Appraisement (West), Custom House, Karachi; (ii) Collectorate of Customs Appraisement, Port Muhammad Bin Qasim, Karachi; (iii) Collectorate of Customs Enforcement, Custom House, Karachi; and (iv) Collectorate of Customs, Jinnah International Airport (JIAP), Karachi.
2.	Collector, Collectorate of Customs (Adjudication), Karachi-II.	(i) Collectorate of Customs Appraisement (East), Custom House, Karachi; (ii) Collectorate of Customs (Exports), Custom House, Karachi; (iii) Collectorate of Customs (Exports), Port Muhammad Bin Qasim, Karachi; (iv) Directorate of Transit Trade, Karachi; and (v) Directorate of Post Clearance Audit (South), Karachi.
3.	Collector, Collectorate of Customs (Adjudication), Quetta.	(i) Collectorate of Customs Appraisement, Quetta; (ii) Collectorate of Customs Enforcement, Quetta; (iii) Collectorate of Customs, Hyderabad; (iv) Collectorate of Customs Gwadar; and (v) Directorate of Transit Trade, Quetta. (vi) Directorate of Transit Trade, Gwadar.
4.	Collector, Collectorate of Customs (Adjudication), Faisalabad.	(i) Collectorate of Customs Appraisement, Faisalabad; (ii) Collectorate of Customs Enforcement, Multan; (iii) Civil Division of Sargodha, Sahiwal and Faisalabad of Collectorate of Customs Enforcement, Lahore;

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| 5. Collector, Collectorate of Customs (Adjudication), Lahore. | (i) Collectorate of Customs Appraisement; Lahore;
(ii) Collectorate of Customs Enforcement; Lahore excluding Civil Divisions of Sargodha, Sahiwal and Faisalabad;
(iii) Collectorate of Customs, Allama Iqbal International Airport, Lahore; and
(iv) Collectorate of Customs, Sambrial (Sialkot);
(v) Directorate of Post Clearance Audit (Central), Lahore; and
(vi) Directorate of Transit Trade, Lahore. |
| 6. Collector, Collectorate of Customs (Adjudication), Islamabad | (i) Collectorate of Customs, Islamabad;
(ii) Collectorate of Customs Appraisement Peshawar;
(iii) Collectorate of Customs Enforcement, Peshawar;
(iv) Collectorate of Customs Enforcement, Dera Ismail Khan;
(v) Collectorate of Customs, Gilgit-Baltistan;
(vi) Directorate of Post Clearance Audit (North), Islamabad;
(vii) Directorate of Transit Trade, Peshawar; and
(viii) Directorate of Transit Trade, Gilgit-Baltistan. |

2. The cases made out by the Directorates General of Intelligence and Investigation-FBR, Post Clearance Audit, Internal Audit (Customs) or by any other agency entrusted with the functions under section 6 of the Customs Act, 1969, falling in the jurisdiction of the Collectorates or Directorates mentioned in column (3) of the Table above, shall be adjudicated by the respective Collectorates of Adjudication mentioned in column (2) of the said Table.

3. The cases of following categories shall not be adjudicated by the adjudicating officers of Collectorate of Customs (Adjudication), namely: -

- (a) cases involving rejection of refund or rebate;
- (b) cases involving technical violation of manifest clearance;
- (c) cases involving violations of baggage rules;
- (d) cases involving technical violations of import or export restrictions without the involvement of any evasion of duty or taxes;
- (e) cases involving determination of value under section 25A of the said Act;
- (f) cases specifically remanded by superior Courts to the officers of the concerned Collectorates by name or by designation; and
- (g) cases involving routine condonations or extensions of time limit or procedural omissions.

4. The Collector, Collectorate of Customs (Adjudication), shall distribute the work of adjudication amongst Additional Collectors of Customs (Adjudication), Deputy Collectors of Customs (Adjudication), Assistant Collectors of Customs (Adjudication) and Superintendents or Principal Appraisers of Customs (Adjudication) in the Collectorate in accordance with the jurisdiction specified under section 179 of the Customs Act, 1969.

[C. No.2(2)/L&P/89-Pt]


 (Wajid Ali)
 Secretary (Law & Procedure)