

**GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE**

C.N o.5 (7) DRD/2012

Islamabad, the April 22, 2013

**CUSTOMS GENERAL ORDER NO.04 OF 2013**

**Subject: PROCEDURE FOR RELEASE OF INDEMNITY BOND/POST DATED CHEQUE AND  
ISSUANCE OF DELAY AND DETENTION CERTIFICATES TO THE IMPORTERS  
FOR MANUFACTURING BONDS**

In order to facilitate the manufacturers and exporters operating under Manufacturing Bond Scheme, the Federal Board of Revenue is pleased to lay down the following procedure as per the Federal Tax Ombudsman's recommendations/findings in Complaint No.I48-K/2009 filed by M/s. Ahsan Sons (Pvt.) Ltd. Karachi V/s FBR:-

- (i) In case of import in Manufacturing Bond Scheme, the Post Dated Cheque (PDC) furnished at the time of imports will be released when evidence of export i.e. Bank Credit Advice (BCA) is produced by the importer without delay as required under the Customs Act, 1969 and the Rules made there under;
- (ii) Subject to genuinity of request and satisfaction of the authorized officer of Customs that delay was beyond the control of importer, "Certificate of Delay & Detention" will be issued on the same day on which it is applied; and
- (iii) The Terminal Operators/Port Authorities shall honour the "Delay & Detention Certificates" issued by the Department as prescribed vide SRO 82(1)/2008 dated 25.01.2008.

**(Khalid Mahmood)**  
**Second Secretary (Duty Remission & Drawback)**