

VERSION-18

(As amended vide SRO 489(I)/2019 dated 25th April, 2019)

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE**

Islamabad, the 6th June, 2005

**NOTIFICATION
(FEDERAL EXCISE)**

S.R.O. 534(I)/2005.-In exercise of the powers conferred by ¹[sub-section (3) of section 6, sub-section (5) of section 12 and] section 40 of the Federal Excise Act, 2005, the Central Board of Revenue is pleased to make the following rules, namely:-

**CHAPTER I
PRELIMINARY**

- 1. Short title and commencement.**-(1). These rules may be called the Federal Excise Rules, 2005.
(2) These rules shall take effect from the 1st day of July, 2005.
- 2. Definitions.**-(1) In these Rules, unless there is anything repugnant in the subject or context—
 - (a) “Act” means the Federal Excise Act, 2005;
 - (b) ‘Agreement’ means the agreement executed between the Board and the Bank for the purpose of receipt of duty of excise and allied matters under the Act or these rules;
 - (c) ‘Aggrieved person’ means a person or a class of persons who has brought a dispute for resolution under section 38 of the Act;
 - ² ³[(ca) “aircraft operator” includes any airline or person or company undertaking the carriage of passengers on an air journey within Pakistan or outside Pakistan for or from any airport or aerodrome located within the territory of Pakistan;]]
 - ⁴[(cb) “air ticket” means a ticket or electronic record on the basis of which a person is treated as being entitled to travel as a passenger on a particular flight or flights;]
 - (d) ‘Bank’ means the National Bank of Pakistan or any of its branches designated, by notification in the official Gazette, for the purpose of receiving duties of excise under the Act or these rules;
 - ⁵[(da) “Banking company” means a banking company as defined in the Banking Companies Ordinance, 1962 (LVII of 1962), and includes any body corporate which transacts the business of banking in Pakistan;]
 - ⁶[***]
 - ⁷[(e)] “cable TV ⁸[operator]” means a person, a company, a firm, an establishment or an organization involved in the collection and distribution or dissemination of audio-video

1. In the preamble, after the word “by” the words, brackets, comma and figures “sub-section (3) of section 6, sub-section (5) of section 12 and” were inserted vide SRO 561 (I)/2006 dated 5th June, 2006
2. Clause (ca) was added vide SRO 780(I)/2006 dated 1st August, 2006
3. Clause (ca) was substituted vide SRO 656(I)/2007 dated 29th June, 2007 effective from 1st July, 2007
4. Clause (cb) was added vide SRO 780(I)/2006 dated 1st August, 2006
5. After clause (d), a new clause (da) was inserted vide SRO 561 (I)/2006 dated 5th June, 2006
6. Clause (e) omitted vide corrigendum to the Gazette of Pakistan, Extraordinary, Part II, page 2974

signals for public viewing whether through a cable, MMDS, LMDS or DTH (through satellite receiver);

⁹[(¹⁰[f])“challan” means challan STR-1 1 Form as prescribed under Sales Tax Rules 2006;]

¹¹[(¹²[g]) “Collector” means a Federal Excise Officer appointed to exercise powers and discharge duties conferred or imposed upon Collector under this Act or rules made thereunder in relation to the areas or as the case may be, cases falling under the jurisdiction of Regional Tax Offices or as the case may be, Large Taxpayers Units notified by the Board for the purposes of the Sales Tax Act, 1990;]

¹³[(ga) “Collectorate” means the office of the collector of federal Excise having jurisdiction and includes the large taxpayers units(LTUs) and the regional tax offices(RTOs) ,where the offices of Income Tax, sales tax and federal Excise are co-located.]

¹⁴[(h)] ‘committee’ means a committee constituted under sub-section (2) of section 38 of the Act;

¹⁵[(I)] ‘declared premises’ means any premises declared in the application for registration for the purposes of the Act or these rules and such premises shall be treated as registered premises;

¹⁶[(j)] ‘curing’ includes wilting, drying, fermenting and any process of rendering an unmanufactured product fit for marketing or manufacture;

¹⁷[(K)] ‘dispute’ means, a case where, for evidently valid reasons, a registered person is aggrieved in connection with any matter of Federal excise specified in sub-section (1) of section 38 of the Act and prima facie deserves relief for the elimination of possible hardship;

¹⁸[(l)] ‘Federal excise practitioner’ means a person registered as Federal excise practitioner in the prescribed manner;

¹⁹[(la) “foreign exchange dealer” includes an exchange company or money changer;]

²⁰[(²¹[m]) “Form” means the STR Form as annexed to the Sales Tax Rules, 2006;]

²²[***]]

²³[(mb) “franchiser” means any person who enters into franchise and includes any associate of franchiser to enter into franchise on his behalf, and the term ‘franchisee’ shall be construed accordingly;

(mc) “Non-banking finance company” means a company or a body corporate licensed under the Non- Banking Finance Companies (Establishment and Regulation) Rules, 2003;]

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7. So called (f) should be read as (e) as notified through Gazette of Pakistan, Extraordinary, Pat II, page 2974
 8. In clause (e), for the word “network”, the word “operator” was substituted vide SRO 561 (I)/2006 dated.5th June, 2006
 9. Clause (f) was substituted vide SRO 546(I)/2008, dated.11th June, 2008.
 10. So called (g) should be read as (f) as notified through Gazette of Pakistan, Extraordinary, Pat II, page 2974
 11. Clause (g) was substituted vide SRO 546(I)/2008, dated.11th June, 2008.
 12. So called (h) should be read as (g) as notified through Gazette of Pakistan, Extraordinary, Pat II, page 2974
 13. For clause (m) was substituted vide SRO 546(I)/2008, dated.11th June, 2008.
 14. So called (i) should be read as (h) as notified through Gazette of Pakistan, Extraordinary, Pat II, page 2974
 15. So called (j) should be read as (i) as notified through Gazette of Pakistan, Extraordinary, Pat II, page 2974
 16. So called (k) should be read as (j) as notified through Gazette of Pakistan, Extraordinary, Pat II, page 2974
 17. So called (l) should be read as (k) as notified through Gazette of Pakistan, Extraordinary, Pat II, page 2974
 18. So called (m) should be read as (l) as notified through Gazette of Pakistan, Extraordinary, Pat II, page 2974
 19. After clause (l), new clause (la) was inserted vide SRO 561 (I)/2006 dated.5th June, 2006
 20. Clause (m) was substituted vide SRO 546(I)/2008, dated.11th June, 2008.
 21. So called (n) should be read as (m) as notified through Gazette of Pakistan, Extraordinary, Pat II, page 2974
 22. Clause (ma) was inserted vide SRO .561 (I)/2006 dated.5th June, 2006
 23. Clause (mb) and (mc) were inserted vide SRO 561 (I)/2006 dated.5th June, 2006

²⁴[(n)] 'head of account' means the relevant head of account specified by the Federal Government;

²⁵[***]

²⁶[***]

²⁷[(o)] 'officer' means a Federal excise officer by whatever designation or rank he is called; and

²⁸[(oa)] "Port Operator" includes Karachi Port Trust (KPT) or any other person or organization managing the operations of any customs-port as declared under section 9 of the Customs Act, 1969 (IV of 1969);]

²⁹[(ob)] "post paid telecommunication service" means the service in respect of which charges are collected by the service provider after the use of the telecommunication services; and

³⁰[(oc)] "pre-paid telecommunication service" means the service in respect of which charges are collected by the service provider prior to the use of the telecommunication services;

³¹[(p)] 'shipping agent' means a person, whether licensed or not under the Customs Act, 1969 (IV of 1969), or the rules made thereunder, who provides or renders any service in relation to entrance or clearance of a conveyance at a customs port and issues line or carrier bill of lading, for or on behalf of a shipping line and includes non-vessel operating common carriers (NVOCC), slot carriers, charters, international freight forwarders and consolidators, rendering services in relation to import and export of cargo, whether independently or as subsidiary of shipping line, carrier and non-vessel operating common carriers.

³²[(p)] Shipping agent' means a person, whether licensed or not under the Custom Act, 1969 (IV of 1969), or the rules made there under, who provides or renders any service in relation to entrance clearance of a conveyance at a customs port and issues line or carrier bill of lading, for or on behalf of shipping line and includes non-vessel operating common carriers, charters, rendering services in relation to import and export of cargo, whether independently or as subsidiary of shipping line, carrier and non- vessel operating common carriers.]

³³[(q)] "Terminal Operator" includes Karachi International Container Terminal (KICT), Pakistan International Container Terminal (PICT) and Qasim International Container Terminal (QICT);]

(2) The words and expressions used but not defined herein shall have the same meaning as assigned to them in the Act.

CHAPTER II REGISTRATION AND ALLIED MATTERS

24. So called (n) should be read as (m) as notified through Gazette of Pakistan, Extraordinary, Pat II, page 2974

25. Clause (p) was omitted through corrigendum in Gazette of Pakistan, Extraordinary, Pat II, page 2974

26. Clause (q) was omitted through corrigendum in Gazette of Pakistan, Extraordinary, Pat II, page 2974

27. So called (r) should be read as (o) as notified through Gazette of Pakistan, Extraordinary, Pat II, page 2974

28. After clause (o), the new clause (oa) was inserted vide SRO 475(I)/2009 dated 13th June, 2009 effective from 1st July, 2009

29. Clauses (oa) was re-lettered as (ob) vide SRO 475(I)/2009 dated 13th June, 2009 effective from 1st July, 2009

30. Clauses (ob) was re-lettered as (oc) vide SRO 475(I)/2009 dated 13th June, 2009 effective from 1st July, 2009

31. So called (s) should be read as (p) as notified through Gazette of Pakistan, Extraordinary, Pat II, page 2974

32. Existing sub-para (s) read as sub –para (p) vide Corrigendum to the Gazette of Pakistan Extraordinary, part-11, page 2974.

33. After clause (p), new clause (q) was added vide SRO 475(I)/2009 dated 13th June, 2009 effective from 1st July, 2009

3. Application for registration.-(1) A person required to be registered under the Act shall, if not already registered before commencing manufacturing of any excisable goods or before rendering or providing any excisable services, shall apply to the Collector for registration in the form³⁴[STR-1]

(2) In case of a corporate person, that is, a listed public limited company or an unlisted public limited company or a private limited company the application for registration shall be filed to the Collector having jurisdiction over that area where the registered head office of such company is located.

(3) A non-corporate person, having a single manufacturing unit, whose business premises and manufacturing unit are located in different areas, shall apply to the Collector of the area in whose jurisdiction his manufacturing unit is located:

Provided that a corporate person shall have the option to apply for transfer of registration to the Collector having jurisdiction over the area where manufacturing unit is located

(4) In case of excisable services, application for registration shall be filed to the Collector of the area where the head office of the applicant is located.

(5) Where the application for registration is complete in all respects, the Collector or an officer authorized by him in this behalf, after conducting such verification or inquiry as is deemed necessary, shall forward the application to the Central Registration Office in the Board, who shall issue a certificate of registration containing the registration number to the applicant in the form³⁵[STR-5]

(6) The application for registration may be filed electronically.

³⁶[**3A. Failure to get registration.**-(1) Where a person is required to be registered under section 13 of the Act, does not apply for registration, the Collector or any other officer authorized by him in this behalf shall, if after such inquiry as deemed appropriate is satisfied that such person is required to be registered, issue notice to such person informing him about the grounds for the proposed registration and offering an opportunity of showing cause within fifteen days against such registration.

(2) In case the Collector, or the authorized officer, receives a written reply from the person required to be registered within the time specified in the notice contesting his liability to be registered, the Collector or the officer shall grant such person an opportunity of personal hearing, if so desired by the person, and shall thereafter pass an order whether or not such person is liable to be registered compulsorily.

(3) Where the person to whom a notice is given under sub-rule (1), does not respond within the time specified in the notice, the Collector or the authorized officer may pass an order for compulsory registration specifying therein the reasons for such registration.

(4) A copy of the order as referred to in sub-rules (2) and (3), shall be provided to the person registered under these rules. Another copy thereof shall be sent to the Central Registration Office (CRO), CBR, along with the relevant particulars of the person to be registered. The CRO shall compulsorily register the person and allot him a registration number which shall be delivered to the person either in person through the Collectorate or through registered mail or through courier service.

(5) A person registered compulsorily under this rule is required to comply with all the provisions of the Act and rules made there under from the date of

compulsory registration, and in case of failure to do so, the Collector having jurisdiction may order an audit of his records in terms of section 46 and recovery of dues in terms of section 14 of the Act.

34. For the expressions "FE-I", wherever occurring, the expressions "STR-I" was substituted vide SRO 546(I)/2008 dated.11th June, 2008.

35 For the expressions "FE-II", wherever occurring, the expressions "STR-5" was substituted vide SRO 546 (I)/2008, dated.11th June, 2008.

36 . Rule 3A was inserted vide SRO 27(I)/2007 date 10th January, 2007

(6) If at any time it is established that a person was not liable to registration but was wrongly registered under this rule due to inadvertence, error or misconstruction, the CRO shall cancel his registration. In case of such cancellation of registration, such person shall not be liable to pay any duty, default surcharge or penalty under the Act or rules made there under, subject to the conditions, limitations and restrictions prescribed under section 11 of the Act.]

4. Change in the particulars of registration.-(1) In case there is a change in the name, address or other particulars as stated in the registration application or registration certificate, the registered person shall notify the change to the Collector concerned within fourteen days of such change.

5. Transfer of Registration.-(1) The Board may, subject to such conditions, limitations or restrictions as it may deem fit to impose, by an order, transfer the registration of a registered person from the jurisdiction of one Collectorate to another Collectorate or, as the case may be, to the Large Taxpayers Unit.

(2) In case of transfer of registration, the Collector in whose jurisdiction the registration has been transferred shall issue a new certificate of registration to the taxpayer in lieu of the previous certificate, and such new certificate shall contain a reference to the previous certificate of registration.

(3) Where a registered person intends to shift his business activity from the jurisdiction of one Collector to another, or he has any other valid reason for such transfer, he shall apply to the Collector for transfer of his registration and the provisions of this rule shall, mutatis mutandis, apply to such cases.

(4) In cases, where registration of any person has been transferred by the Board from one Collectorate to another or to the Large Taxpayers' Unit for the purposes of Sales Tax Act, 1990, the registration of such person for the purpose of the Act shall ipso facto stand so transferred.

6. Other matters relating to registration.-(1) In case a person ceases to manufacture excisable goods or provide or render excisable services, he shall apply to the Collector for cancellation of his registration in the form ³⁷[STR-3] and the Collector may, after such enquiry or audit as he may deem fit to have, cancel the registration of that person from such date as may be specified, but not later than three months from the date of such application or the date on which all the dues under the Act or these rules and arrears, if any, outstanding against such person are deposited by him, whichever is later.

(2) Where a Collector has reasons to believe that a registered person is found to have issued false invoices, or evaded duty or has committed any offence or irregularity to evade duty or avoid his obligations under the Act or these rules, he may, after confirming the facts and veracity of the information and giving opportunity to such person to clarify his position, suspend his registration.

(3) In case a person, whose registration has been suspended under sub-rule (2) subsequently approaches the Collector for withdrawing the order for suspension of registration, the Collector may, after conducting such inquiry as he may deem fit, including consultation with the concerned trade association or body, withdraw such order subject to his satisfaction that such person is not engaged in the activities specified in sub-rule (2).

(4) A person manufacturing or producing more than one excisable goods or excisable as well as non-excisable goods or providing or rendering more than one excisable services or excisable as well as non-excisable services, shall apply for and take or shall be issued only one registration provided that in cases where goods are liable to excise duty and are also chargeable to sales tax, the registration issued for sales tax purpose shall be valid for excise purpose as well.

(5) Notwithstanding anything contained in this Chapter, in case of persons who are registered also for the purposes of sales tax, the procedures prescribed under the Sales Tax Law relating to the following matters shall mutatis mutandis apply,—

37. For the expressions "FE-III", wherever occurring, the expressions STR-3" was substituted vide SRO.546 (I)/2008, dated.11th June, 2008.

- (a) de-registration;
- (b) supersession or cancellation of registration;
- (c) transfer of registration; and
- (d) changes or amendments in registration

CHAPTER III

ASSESSMENT AND COLLECTION OF DUTY

7. Liability of duty.-Every person who produces or manufactures any excisable goods or provides or renders any excisable services shall pay duty due on such goods or services on such date and in such manner as is prescribed under the Act or these rules provided that the duty in respect of goods imported into Pakistan shall be charged and collected in the same manner and at the same time as if it were a duty of customs payable under the Customs Act, 1969 (IV of 1969).

8. No refund of duty erroneously levied or paid, unless claimed within one year.-No duty or part thereof which has been paid or overpaid through inadvertence, error or misconception, shall be refunded unless a written claim is lodged to the Collector within one year from the date of such payment.

9. Payment of duty not to be postponed.-Under no circumstances whatsoever, any registered person shall on his own or otherwise defer or postpone the payment of duty on the pretext or ground that he has not received the price inclusive of duty or the amount of duty from a person to whom he has sold excisable goods or rendered or provided excisable services.

10. No default surcharge for holidays.-In situations where any amount of duty due to be paid on a given day is not deposited owing to holiday, no default surcharge shall be paid or required to be paid if such amount of duty is paid on the next working day.

CHAPTER IV

INVOICING AND DUTY ADJUSTMENT

11. Numbering of invoices.-(1)The application of this rule is restricted to persons who are not required to issue invoice for the purposes of sales tax.

(2) A person engaged in the manufacture of excisable goods or providing or rendering of excisable services shall issue a serially numbered invoice in triplicate and serial numbering shall unless otherwise required due to commencement of business at any point of time during the year, commence from the first day of each financial year.

(3) Unless otherwise required under the Act or these rules, invoice shall be issued at the time when goods are physically removed from the registered premises for intended sale or export and in case of services, on the day when services are provided or rendered regardless of the time or day of receipt of the price of such goods or services from the buyer.

(4) Consolidated, clubbed or aggregated invoices shall not be issued under any circumstances.

12. Computer generated invoices.-A registered person may issue computer generated invoices provided that each copy of such invoice shall invariably be signed by him or a person authorized by him in this behalf.

13. Proof in support of adjustment.-(1) No adjustment of duty already paid shall be admissible against duty payable on any excisable goods unless a registered person has a valid proof in the form of purchase invoice or goods declaration or any other lawful document in his own name besides a proof to

the effect that he has paid the price of goods inclusive of duty at previous stage through banking channels as laid down in the Act.

(2) Where the excisable raw materials or input goods can not be procured or purchased by any person directly from a manufacturer of such raw materials or input goods due to the policy or regulations of the Government, a photocopy of excise invoices issued by the manufacturer to an authorized marketing company along with concerned invoice issued by such marketing company shall be treated as valid document for the purpose of duty adjustment provided other requirements of the Act and these rules are fulfilled.

(3) Notwithstanding anything contained in the Act or these rules, a registered person shall be entitled to claim adjustment of duty already paid on his inputs within a period of six months provided that in case of un-manufactured tobacco, the manufacturers of cigarettes shall be entitled to claim adjustment within two years.

14. Apportionment of adjustment.-In case a registered person is manufacturing and selling both excisable and non-excisable goods manufactured or produced from duty-paid inputs, he shall be entitled to adjustment of duty only to the extent and in respect of excisable goods.

³⁸[**14A. Credit and debit notes.**-Where a registered person has issued an invoice in respect of a supply made by him and as a result of cancellation of supply or return of goods or a change in the nature of supply or some such event, the amount shown in the invoice or the return needs to be modified, the registered person may, issue a debit or credit note and make corresponding adjustment in the return in the manner, as far as applicable, as prescribed in Chapter III of the Sales Tax Rules, 2006,]

CHAPTER V MANUFACTURING OF GOODS AND REMOVAL THEREOF

15. Declaration of business premises and equipment.-Every manufacturer or service provider in respect of dutiable goods or services shall, at the time of applying for registration, declare in writing all details of his business premises including go downs along with the name, address, copy of National Identity Card, details of plant, machinery, raw materials, dutiable or other goods to be produced or dutiable or other services to be provided and any change in these particulars shall be intimated to the Collector within fifteen days of the change.

16. Storage of excisable goods.-(1) Every manufacturer of excisable goods shall maintain a separate store-room or any other place of storage on his registered manufacturing premises and deposit in such room or place all excisable goods manufactured or produced by him.

(2) No duty paid goods or goods other than excisable goods shall be deposited in such store room or place of storage.

17. Daily account of production, clearance and balances of excisable goods.-(1) Every manufacturer shall maintain a production account in appropriate manner and shall enter daily in such account the description, quantity and rating of all excisable and other goods which are—

- (a) manufactured or produced in his factory;
- (b) removed on payment of duty from the factory for home consumption;
- (c) removed without payment of duty from factory for export outside Pakistan;
- (d) issued for use in the manufacture of other goods within the factory or reprocessing or remanufacture;
- (e) goods sent for value addition or further processing to other manufacturing premises; and

38. Rule 14A was inserted vide SRO 371(I)/2008 dated 14th April, 2008

(f) in balance at the close of each day.

(2) In the case of removal of exempted goods, or of excisable goods on payment of duty, or without payment of duty for export, the manufacturer shall maintain accounts, separately for each type of such removal.

(3) The manufacturer shall also maintain records of such inputs used in connection with manufacturing of goods within the factory like electricity, fuel (used in manufacturing process) gas, telephone, wages of labour and salaries and other emoluments of staff and rent paid for the premises.

18. The manner of maintaining records and accounts etc.-Where any person is required by the Act or these rules to maintain any record or account in respect of excisable goods produced or manufactured by him or in respect of excisable services provided or rendered by him, he shall,—

- (a) at the time of making any entry, insert the date when the entry is made;
- (b) keep the record at all times ready for the inspection of the officers, and shall permit any officer to inspect it and make any such entry therein or take out any extract therefrom as the officer thinks fit, and shall, at any time, if demanded, send it to such officer; and
- (c) preserve them for a period of three years from the close of the financial year to which they relate.

19. Determination of duty in case proper records and accounts are not maintained.-(1) If the manufacturer of any excisable goods fails to keep or render proper accounts regarding the manufacture, storage, or disposal of such goods or of the receipt, storage, utilization or disposal of raw materials including manufactured and semi-manufactured products acquired and used in the manufacture of such goods to the satisfaction of the officer not below the rank of Assistant Collector, the said officer shall determine the amount of duty payable in respect of such goods in his discretion in accordance with the Act or rules made thereunder.

(2) If the officer is satisfied that the accounts maintained by a manufacturer show a lesser quantity of excisable goods manufactured on the basis of the quantities of raw materials including manufactured and semi-manufactured products received by the manufacturer, he may demand from the manufacturer such amount of duty as is, in his discretion under the Act or rules made thereunder, payable by the manufacturer.

(3) The provisions of sub-rules (1) and (2) shall mutatis mutandis apply to excisable services.

(4) Any demand for duty under this rule shall not prejudice action under any other provisions of the Act or these rules.

20. Destruction of excisable goods.-Where any excisable goods are rendered unfit for consumption or for further manufacture and the owner intends to claim immunity from duty thereon, he shall, after obtaining the permission in writing of the Collector, destroy them in the presence of the officer deputed by the Collector for the purpose.

Explanation:For the purpose of this rule, immunity includes repayment of duty already paid on the sale of goods in case such goods have been received back from or returned by the buyer due to genuine reasons.

21. Power to forgo duty on excisable goods lost or destroyed while lodged within registered premises.-(1) If any excisable goods lodged within a registered premises or during movement therein are lost or destroyed by any unavoidable accident, the Collector may after such verification as he may deem necessary to satisfy himself about such incident, forego duty which might be payable on their future sale had they not been so lost or destroyed.

(2) Notwithstanding anything contained in sub-rule (1) no adjustment of duty paid on the inputs shall be admissible or allowed under any circumstances in respect of excisable goods lost or destroyed under these rules.

22. Record of destructions and remissions.-In each Collectorate there shall be maintained a register relating to all destructions and remissions recording all particulars about the name and address of the applicant, date of application, number and date of Collector's order, description and quantity of goods, value of goods and the amount of duty involved and remitted, date of destruction and name of the officer with designation who supervised the destructions and each entry in the register shall be signed by the said officer along with the Assistant or Deputy Collector in charge of the section or branch where such register is maintained.

CHAPTER VI TOBACCO AND TOBACCO PRODUCTS

23. Receipt of non-duty paid un-manufactured tobacco in a factory.-(1) If a manufacturer of cigarettes, smoking mixtures for pipes and cigarettes and dutiable cigars and cheroots receives from outside the registered premises any un-manufactured tobacco, then, the weight of each package, bale or bag shall be legibly marked and numbered serially and record the same accordingly so as to render them easily identifiable from their entries in the relevant accounts and records.

(2) The refuse, dust or sand obtained from the processes of duty paid tobacco during the manufacture of cigarettes or other tobacco products shall be accounted for by the person manufacturing such products.

24. Manufacture and disposal of excisable tobacco products.-No excisable tobacco products other than cigarettes shall be sold from any registered premises except under the following conditions, namely:-

- (a) such products shall be packed into separate packages of distinct specifications, sizes or weights;
- (b) each such packet shall be enclosed in a wrapper or other outer covering the expenses of which shall be borne by the manufacturer; and
- (c) The duty on the products shall be paid at the rates applicable on such products under the Act, unless such products are intended for export out of Pakistan.

³⁹[**24A. Printing of retail price, health warning and the name of the manufacturer on each packet of cigarettes.**-(1) No packet of cigarettes for consumption in domestic market shall be cleared from the manufacturing premises without printing thereon the retail price, health warning and the name of the manufacturer.

(2) The cigarette packets cleared from manufacturing premises for export shall bear the marks, as specified under clause (c) of sub-rule (2) of rule 33.

24B. Minimum retail price of cigarettes.-For the purposes of payment of Federal excise duty, the minimum retail price (excluding sales tax) of cigarettes, shall not be less than eighty-four per cent of the retail price specified under column ⁴⁰[2] of serial No. 11 of Table I of the First Schedule to the Act.

⁴¹[***]

25. Excise stamps in respect of cigarettes.-From such date as may be prescribed by the Central Board of Revenue, no packet of cigarettes shall be removed and sold by the manufacturer or any other person without affixing excise stamp in such style and manner as may be prescribed by the Board in this behalf.

39. After rule 24, new rules (24A, 24B, 24C) were inserted vide SRO.561 (I)/2006 dated.5th June, 2006

40. In rule 24B, for the figure "4", the figure "2", was substituted vide SRO 561 (I)/2006 dated.5th June, 2006

41. Rule 24C was omitted vide SRO 656(I)/2007 dated 29th June, 2007 effective from 1st July, 2007

26. Affixing banderole in respect of cigarettes.-From such date as may be prescribed by the Board, no packet of cigarettes shall be removed and sold by the manufacturer or any other person without affixing banderole in such form, style and manner as may be prescribed by the Board in this behalf.

27. Expenditure or cost of excise-stamping and banderoles.-All expenses or cost incurred or required to be incurred on printing, making and affixing excise stamps and banderoles under rules 25 and 26 shall be borne by the manufacturer or as the case may be, by the concerned person.

28. Imported cigarettes.-If so required by the Board, the provisions of rules 25, 26 and 27 shall mutatis mutandis apply in case of cigarettes imported from abroad for consumption in Pakistan and all obligations in this behalf shall be discharged by a person importing and selling such cigarettes.

⁴²**[28A. Declaration regarding machinery used in the manufacture of cigarettes and other tobacco products.**-(1) Every manufacturer of cigarettes and other tobacco products shall make a written declaration to the Collector of Federal Excise having jurisdiction stating the number of machines, their make and model, minimum production capacity in respect of each machine and the brand names of the products he intends to manufacture.

(2) The declaration given under sub-rule (1) shall also include an offer from the manufacturer that any machine not intended to be used for production of taxable goods shall be permanently closed by sealing it with argon gas welding.

(3) The impression of the signatures of a Federal Excise Officer, not below in rank of a Deputy Collector of Federal Excise, shall be affixed on each such closed and sealed machine with the Stamping Seal. The affixing of signatures shall be done in such a manner that any tempering with the sealed machine is immediately detectable on inspection.

(4) The owner, if desirous of getting any of the sealed machinery under sub-rule (3) to be de-sealed, shall make a written request to the Collector of Federal Excise having jurisdiction that he intends to increase the production of cigarettes or any other tobacco products, for which he needs to utilize the sealed machinery.

(5) Notwithstanding the provisions of sub-rules (1) and (2), if any installed machine is remodeled, repaired or reconditioned in such manner that the declared production capacity thereof is enhanced, the manufacturer shall inform in writing the Collector of Federal Excise having jurisdiction to predetermine the production capacity of such machine after such inquiry of inspection, as he may deem fit to make.\

(6) A Federal Excise Officer, not below in rank of an Assistant or a Deputy Collector of Federal Excise having reasons to believe that certain machinery declared to be used in production of taxable goods is actually being used for production of non-duty paid cigarettes or any other tobacco products, may, subject to the approval of the Collector of Federal Excise, seal such machinery after serving upon the owner or his authorized representative a notice to this effect.

(7) The machinery sealed under sub-Wile (3) or (6) shall, subject to approval of the Collector of Federal Excise, be de-sealed in the presence of a Federal Excise Officer.

(8) Any person who de-seals or attempts to de-seal the sealed machinery without approval of the authorized Federal Excise Officer or in any way tampers with the seal, shall be liable to a fine that may extend to ten times of the value of machinery, besides confiscation thereof.

29. Confiscation of cigarettes in case of violation.-The cigarettes removed and sold in violation of this Chapter shall be liable to outright confiscation and ownership of such confiscated cigarettes shall rest with the Federal Government.

42 . Rule 28A was inserted vide SRO 91(I)/2006 dated 4th February, 2006

30. Disposal of confiscated cigarettes.-The cigarettes confiscated under rule 29 shall be disposed off in such manner as may be specified by the Collector of Federal excise.

Explanation: For the purpose of this rule, disposal includes destruction.

31. Printing of nicotine and tar contents etc.-(1) From such date as the Board may specify, no cigarettes shall be cleared from any factory unless these conform to the health standards prescribed by the Federal Government and nicotine and tar contents are duly printed on each packet of cigarettes and in case of failure to observe any such condition, embargo shall be imposed on clearance of cigarettes in such manner as may be directed by the Collector.

(2) From such date as may be specified by the Federal Government or the Board, every manufacturer of cigarettes or other tobacco products shall meet all the conditions and restrictions which may be imposed by the Federal Government in compliance of the Framework Convention For Tobacco Control (FCTC) adopted on the 23rd May, 2003.

CHAPTER VII

EXPORT ⁴³[DRAWBACK] AND REFUND OF DUTY

32. ⁴⁴[Drawback] of duty paid on goods exported.-(1) Subject to the conditions and limitations contained in this Chapter, rebate of duty paid on any excisable goods may be granted by the Collector of Federal excise or the officer authorized by him in this behalf, if such goods are exported.

(2) The Board may withdraw or disallow grant of ⁴⁵[Drawback] of duty paid on any excisable goods.

(3) The claim for the ⁴⁶[Drawback] of duty shall be lodged, within three months of the date on which the goods were exported, with the Collector in whose jurisdiction the person is registered.

(4) The ⁴⁷[Drawback] may be granted by the Collector or the authorized officer if he is satisfied that duty had actually been paid on the goods which were exported and that the goods were duly exported in accordance with the prescribed procedure.

(5) No ⁴⁸[Drawback] under this rule shall be admissible if the goods, after removal from the factory on payment of duty, were subjected to any further process of manufacture or otherwise tampered with after such removal and before export.

33. ⁴⁹[Drawback] of duty on exported goods which are made from excisable goods.-(1) The Central Board of Revenue may, by notification in the official Gazette, grant rebate of duty paid on any goods used in the manufacture of any goods exported out of Pakistan, except those specified by the Board under sub-rule (2) of rule 32 at such rate or rates and subject to such conditions and limitations as may be specified in the notification.

(2) No ⁵⁰[Drawback] of Federal excise duty shall be granted in the following cases, namely:-

(a) goods exported from Pakistan by land route except as declared exportable against ⁵¹[drawback] of Federal excise duty as per conditions prescribed under the relevant Export Policy;

43. For the word "REBATE", the word "DRAWBACK" was substituted vide SRO 561 (I)/2006 dated.5th June, 2006

44. In rule 32 for the word "rebate", the word "drawback" was substituted vide SRO.561 (I)/2006 dated.5th June, 2006

45. In rule 32 for the word "rebate", the word "drawback" was substituted vide SRO 561 (I)/2006 dated.5th June, 2006

46. In rule 32 for the word "rebate", the word "drawback" was substituted vide SRO.561 (I)/2006 dated.5th June, 2006

47. In rule 32 for the word "rebate", the word "drawback" was substituted vide SRO 561 (I)/2006 dated.5th June, 2006

48. In rule 32 for the word "rebate", the word "drawback" was substituted vide SRO 561 (I)/2006 dated.5th June, 2006

49. In rule 33 for the word "rebate", the word "drawback" was substituted vide SRO 561 (I)/2006 dated.5th June, 2006

50. In rule 33, for the word "rebate", the word "drawback" was substituted vide SRO 561 (I)/2006 dated.5th June, 2006

51. In rule 33, for the word "rebate", the word "drawback" was substituted vide SRO 561 (I)/2006 dated.5th June, 2006

- (b) export of consumer goods to any country, in retail packings, bearing the retail price in Pakistani rupees; and
- (c) export of excisable goods in retail packing not printed, in bold letters, with the words—
- (i) “NOT FOR SALE IN PAKISTAN” or such other code as the Central Board of Revenue may, for reasons to be recorded in writing, approve;
- (ii) “FOR EXPORT ONLY”; or
- MANUFACTURED FOR_____ (the name of their customer)
- ⁵²[.]

⁵³[Provided that the Board may waive the condition of printing of code on the packs of cigarette exported out of Pakistan in cases where importing country has different pack printing requirement subject to the condition that style and design of such products indicate that the same are not meant for sale within Pakistan.]

(3) A person desiring to be granted a ⁵⁴{drawback} of duty under sub-rule (1) in respect of goods in the manufacture of which excisable goods have been used and which are to be exported shall make an application in quadruplicate signed by him or his authorized agent, to the Board declaring therein the name and address of his business, the description, quantity and value of excisable and non-excisable goods used, the rate and amount of excise duty levied and the value of goods for export.

(4) On the receipt of an application under sub-rule (3), the Board may cause such surveys or enquiries to be made as it deems necessary to enable it to decide whether any rebate should be granted and if so, at what rate or rates and from what date.

(5) In order to obtain payment of ⁵⁵[drawback], the applicant shall produce before the officer authorized by the Collector of Federal excise in this behalf, the shipping documents certifying the export of the consignment. After satisfying himself that the claim is in order, officer shall sanction the payment of the rebate in accordance with the relevant notification and these rules.

(6) If any of the particulars entered in the application submitted under this rule is found to be incorrect, either before or after the export of goods, the applicant shall be liable—

- (a) to a penalty under the Act and these rules for each breach of any provision of this rule;
- (b) to refund to the Government the sums received by him as ⁵⁶[drawback]; and
- (c) to be deprived of the benefit of such ⁵⁷[drawback] for a period of one year.

(7) No ⁵⁸[drawback] shall be granted if the claim for ⁵⁹[drawback] is filed after one hundred and twenty days of the exportation or of the publication of notification, whichever is later.

34. Pecuniary competence to sanction rebate or refund.-The claims for refund or ⁶⁰[drawback] of duty of excise shall be decided by the following officers of Federal excise, namely:-

S. No.	Description	Limit in each claim
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⁵² Substituted vide SRO 371(I)/2019 dated 15th March, 2019.

⁵³ Added vide SRO 371(I)/2019 dated 15th March, 2019.

⁵⁴ In rule 33, for the word “rebate”, the word “drawback” was substituted vide SRO 561 (I)/2006 dated.5th June, 2006

⁵⁵ In rule 33, for the word “rebate”, the word “drawback” was substituted vide SRO 561 (I)/2006 dated.5th June, 2006

⁵⁶ In rule 33, for the word “rebate”, the word “drawback” was substituted vide SRO 561 (I)/2006 dated.5th June, 2006

⁵⁷ In rule 33, for the word “rebate”, the word “drawback” was substituted vide SRO 561 (I)/2006 dated.5th June, 2006

⁵⁸ In rule 33, for the word “rebate”, the word “drawback” was substituted vide SRO 561 (I)/2006 dated.5th June, 2006

⁵⁹ In rule 33, for the word “rebate”, the word “drawback” was substituted vide SRO 561 (I)/2006 dated.5th June, 2006

⁶⁰ In rule 34, for the word “rebate”, the word “drawback” was substituted vide SRO 561 (I)/2006 dated.5th June, 2006

(1)	(2)	(3)
1.	Assistant Collector	Not exceeding rupees two hundred thousand.
2.	Deputy Collector	Not exceeding rupees one million.
3.	Additional Collector	Unlimited.

35. Additional documents in support of refund claims in certain cases.-In a case where goods involved in any refund claim have been purchased by or sold and supplied to any government, semi-government, public-sector agency or department on account of the entitlement of the later for any concession or exemption of duty of excise, the claim shall, in addition to other necessary documents, be supported with a copy of the relevant contract or purchase order and an undertaking of the claimant that benefit of the admissible refund has been passed on to such agency or department and outcome of such claim shall be communicated to such department or agency in such manner as may be deemed proper by the officer dealing with the claim.

36. Refund in case of POL products sold to diplomats and diplomatic missions.-(1) The refund claims of duty of excise in respect of petrol sold to diplomats and diplomatic missions for use in their official and personal vehicles shall be admissible on reciprocity basis as certified by the Ministry of Foreign Affairs and filed on monthly basis accompanied by the suppliers receipt and statement-cum-certificate showing the names and designations of the foreign missions and the quantity of petrol purchased by each during the preceding month duly certified and signed by the officer concerned of the mission confirming that the quantities supplied were either for personal or for official use.

(2) The Assistant Collector of Federal excise after necessary scrutiny of the refund claim, shall issue refund sanction order along with advice to the Treasury Officer of the Collectorate retaining one copy thereof for his official record, for payment of the sanctioned amount and the Treasury Officer shall make payment accordingly and return the advice back to the Assistant Collector after giving the date of encashment under his signature and official stamp and the supplier's receipt shall be cancelled as paid.

(3) Verification of original credit of duty shall not be done and the Accounts Officer of the Collectorate shall not be required to countersign the refund sanction orders in such cases.

(4) The Assistant Collector who grants refund in these cases shall maintain a register of such refunds and entries in the register shall be kept mission-wise and payments shall be reconciled with the Treasury Officer and the concerned mission on monthly basis and consolidated position of such monthly payments and reconciliation shall be reported to the Collector for onward intimation to the Central Board of Revenue.

(5) The provisions of rule 34 shall not apply to cases of refund covered under this rule and the Assistant Collector of Federal excise shall be competent to process and decide these cases without any financial limit.

37. Refund in case of POL products used in official cars and air crafts of the President, Prime Minister and Provincial Governors.-The provisions of rule 36 shall mutatis mutandis, apply in case of refund claims filed in respect of POL products purchased for use in the official cars and air crafts of the President, Prime Minister and Provincial Governments provided that necessary verifications and certifications shall be done by the concerned Military Secretary or an officer duly authorized by him under intimation to the Collector and the principle of reciprocity shall not be relevant to such cases.

38. Treatment of imported POL products.-The facility provided under rules 36 and 37 shall also be admissible in case of such POL products as are imported on payment of duty of excise and supplied under the said rules without involving any process of manufacture and in such case the amount of duty of excise paid at import stage shall be refunded.

39. Rejection of refund or export ⁶¹[drawback] claim.—No claim for refund of duty of excise or ⁶²[drawback] of such duty on exported goods shall be rejected on any account unless a written show cause notice has been issued and opportunity for hearing has been afforded to the claimant and order for rejection shall be issued in the form and manner of an adjudication order.

CHAPTER VIII SPECIAL PROCEDURES FOR EXCISABLE SERVICES

40. Special procedure for insurance companies.—(1) All insurance companies shall pay the Federal excise duty leviable on services provided or rendered by them in respect of ⁶³[all kinds of insurance except life insurance ⁶⁴[health insurance, crop insurance and marine insurance for export]]

⁶⁵[(2) The duty shall be paid on the gross amount of premium charged on risk covered in the insurance policy.

(3) The duty in respect of an insurance policy shall be accounted for in the same month when the premium is received and shall be deposited by the insurance company ⁶⁶[as provided in rule 44 along with the return in the manner prescribed in rule 47.]

⁶⁷[***]

(5) In case duty is not paid by any insurance company by the due date, the insurance company shall, in addition to the payment of duty and default surcharge, be also liable to penalty under the Act or these rules.

(6) An insurance company shall not be liable to pay the duty in respect of the contract or any part thereof is cancelled.

(7) The insurance companies shall maintain such records and submit such returns as the Collector ⁶⁸[or Board] may prescribe from time to time.

(8) A copy of annual audit report, duly audited by a chartered accountant, shall be submitted to the Collector within fifteen days of its receipt by the insurance company from its chartered accountant and any short payment of duty found out as a result of such audit shall be paid by the insurance company within fifteen days of the receipt of the audit report and proof of such payment shall be furnished to the Collector.

⁶⁹[**40A. Special procedure for collection of excise duty on ⁷⁰[⁷¹[***]] services provided by banking companies, financial institutions and non-banking finance companies.**—(1) The provisions of these rules

61. In rule 34, for the word “rebate”, the word “drawback” was substituted vide SRO 561 (I)/2006 dated.5th June, 2006

62. In rule 39, for the word “rebate”, the word “drawback” was substituted vide SRO 561 (I)/2006 dated.5th June, 2006

63. In rule 40, sub-rule (1), for the words “goods insurance”, the words “all kinds of insurance except life insurance “ was substituted vide SRO 561 (I)/2005 dated 5th June, 2006.

64. in rule 40, in sub-rule (1), after the words “life insurance”, the words and commas “health insurance, crop insurance and marine insurance for export” were inserted vide SRO 475(I)/2009 dated 13th June, 2009 effective from 1st July, 2009

65. In rule 40, for sub-rules (2), (3) and (4), were substituted vide SRO 561 (I)/2006 dated.5th June, 2006

66. In rule 40, in sub-rule (3), for the words and figure “on the 7th day following the month in which the premium is received”, the words and figures “as provided in rule 44 along with the return in the manner prescribed in rule 47” was substituted vide SRO 371(I)/2008, dated.14th April, 2008.

67. Sub Rule (4) of Rule 40 was omitted vide SRO 371(I)/2008 dated 14th April, 2008

68. In rule 40, in sub-rule (7), after the word “Collector” the words “or Board” were inserted vide SRO 561 (I)/2006 dated.5th June, 2006

69. After rule 40, new rules (40A, 40B) were inserted vide SRO 561 (I)/2006 dated.5th June, 2006

70. In rule 40A, in the marginal note, after the word “on” the word “non-fund” was inserted vide SRO 656(I)/2007, dated.29th June, 2007 (effective from 1st July, 2007.)

71. In rule 40A, in the marginal heading, the word “non-fund” was omitted vide SRO 475(I)/2009, dated.13th June, 2009, effective from 1st July, 2009

shall apply for collection and payment of excise duty by persons providing or rendering financial services as⁷²[notified under the First Schedule to the Act] under these rules.

⁷³[(2) Every banking company and non-banking financial company shall pay the excise duty leviable on all ⁷⁴***] services rendered or provided to any person except the services of utility collection, Umra and Hajj service, cheque book issuance and ⁷⁵[cheque return, Musharika and Modaraba Financing]]

(3) The Head Offices of the banking companies, financial institutions and non-banking financial companies shall apply to the Central Registration Office located at Central Board of Revenue for excise registration in the form,⁷⁶[STR - 1] under rule 3.

(4) The duty under these rules shall be paid by the banking company or financial institution or non-banking finance company on the gross amount charged for service provided to the customers⁷⁷[excluding mark-up or interest” shall be inserted;]

⁷⁸[(5) The duty due for each month shall be paid by the Head Office of the company or institution as provided in rule 44 along with the return in the manner as prescribed in rule 47.]]

(6) In case duty is not deposited by the company or institution by the due date, it shall, in addition to the payment of duty and default surcharge, be also liable to penalty under the Act or these rules.

⁷⁹[(6a) The banking companies ⁸⁰[and non banking financial companies] shall not be required to issue invoices in respect of the services provided or rendered. A reconciliation statement in the format set out in Annex to these rules shall be filed by banking companies ⁸¹[and non-banking financial companies] registered under the Act by the 15th of the month following the end of every quarter.]

(7) The Head Office of the company shall maintain records of the services provided or rendered under these rules and the collection of duty thereon in such manner as will enable the distinct ascertainment of payment of excise duty on each of the services mentioned in the scope of these rules. The Head Office shall also submit a copy of annual audit report to the Collector of Federal Excise within 15th day of its publication and any short payment of duty found out as a result of such audit report shall be paid by the registered person within 15th day of the notice received for such payment.

⁸²***]

⁸³**[41. Special procedure for payment of Federal excise duty by shipping agents.]**-(1) Every shipping agent, hereinafter referred to as the agent, shall charge, collect and pay the duty in respect of each ship handled by him which calls at any port of Pakistan after calling on a foreign port.

72. In rule 40A, in sub-rule (1), for the words “defined under these rules”, the words “notified under the First Schedule to the Act” were substituted vide SRO 656(I)/2007, 29th June, 2007 (effective from 1st July, 2007)

73. In rules 40 A, for sub-rule (2), was substituted vide SRO 656(I)/2007, dated. 29th June, 2007 (effective from 1st July, 2007.)

74. In Sub Rule (2) of Rule 40A, the word “non-fund” was omitted vide SRO 475(I)/2009, dated. 13th June, 2009 effective from 1st July, 2009

75. In rule 40A, in sub-rule (2), for the words “and cheque return”, the words and commas “, cheque return, Musharika and Modaraba Financing” were substituted vide SRO 475(I)/2009, dated. 13th June, 2009 effective from 1st July, 2009

76. For the words FE-1, the words STR-1 was substituted vide SRO 546(I)/2008 dated 11th June, 2008

77. In rule 40A, in sub-rule (4), after the word “customers”, the words and comma “, excluding mark-up or interest” were inserted vide SRO 475(I)/2009, dated. 13th June, 2009 effective from 1st July, 2009

78. Sub Rule (5) was substituted vide SRO 371(I)/2008 dated 14th April, 2008

79. Sub Rule (6a) was inserted vide SRO 647(I)/2006 dated 31st June, 2006

80. These words were inserted vide SRO 656(I)/2007 dated 29th June, 2007 effective from 1st July, 2007

81. In rule-40 A, -- in sub-rule (6A), after the word “companies”, occurring twice, the words “and non-banking financial companies” was inserted vide SRO 656(I)/2007, dated. 29th June, 2007 (effective from 1st July, 2007)

82. Rule 40B was omitted vide SRO 656(I)/2007 dated 29th June, 2007 effective from 1st July, 2007

83. Rule 41 was substituted vide SRO 561 (I)/2006 dated. 5th June, 2006

(2) Every agent shall pay duty at the rate of fifteen per cent of the value of excisable services which shall be the commission charged by an agent on the net ocean freight amount of cost and freight export cargo for such services provided or rendered by him:

Provided that in case of Non-Vessel Operating Common Carriers (NVOCC), International Freight Forwarders, Consolidators and Slot Carriers, duty shall be charged and paid at the rate of two hundred rupees per house bill of lading negotiated in the bank, instead of the rate specified above.

(3) For the purposes of levy of Federal excise duty, the value of excisable services shall not include reimbursable expenses incurred by an agent, such as freight, pilot age and berth-hiring charges, port dues, cargo expenses, brokerage paid on export cargo and ship handling expenses paid to the stevedores including all ancillary charges.

(4) The Assistant Collector of the concerned Customs House shall not grant final port clearance to a ship unless the agent furnishes proof of payment of duty.

(5) The agent shall furnish to the Collector of Federal excise a monthly statement in respect of ships handled by him by the 15th day of the following month, in the following form, namely:-

MONTHLY STATEMENT FOR SERVICES RENDERED BY SHIPPING AGENTS

(i) Name of shipping agent

(ii) Month to which return relates

S. No.	Date of arrival of ship handled by the agent	IGM No. and date	Port of arrival	Amount of FED paid	Treasury challans No. & date
1	2	3	4	5	6]

⁸⁴[⁸⁵[⁸⁶[**41A. Special procedure for collection of excise duty on services provided by aircraft operators in respect of travel by air of passengers within Pakistan and international air travel of passengers embarking from Pakistan for abroad** ⁸⁷[***].-(1) The provisions of these rules shall apply for collection and payment of excise duty by the aircrafts operators in respect of carriage of passengers on an air journey within Pakistan and international air travel of passengers embarking from Pakistan for abroad ⁸⁸[***], including chartered flights. Excise duty shall not be charged from Hajj passengers, transit passengers, supernumerary crew, and diplomats.

(2) The Head Offices of the airlines and aircraft operators, if not already registered, shall apply to the Central Registration Office located at Central Board of Revenue for registration in the form, FE-1 under rule 3. The foreign airlines shall have the option to obtain a single registration of an authorized office or separate registration of each branch office. In case of single registration, the centralized office shall be responsible for the payment of excise duty in respect of all the branch offices.

(3) For the purpose of levy of excise duty on travel by air of passengers within the territorial jurisdiction of Pakistan, the value of services provided by the aircraft operators shall represent the total charges received from the passengers excluding the amount of excise duty leviable thereon.

⁸⁴. After rule 41, as amended aforesaid, new rule 41A was inserted vide SRO 561 (I)/2006 dated.5th June, 2006

⁸⁵. Rule 41A, was substituted vide SRO 780 (I)/2006, dated.1st August, 2006.

⁸⁶. Rule 41A, was substituted vide SRO 656(I)/2007, dated.29th June, 2007. (effective from 1st July,2007)

⁸⁷. The words "or embarking for Pakistan from anywhere in the world" were omitted vide SRO 600(I)/2012 dated 1st June, 2012

⁸⁸. The words "or embarking for Pakistan from anywhere in the world" were omitted vide SRO 600(I)/2012 dated 1st June, 2012

(4) Where a passenger undertakes a domestic journey at concessional rate or without being charged any fare, the fare ordinarily payable for the journey shall, for the purposes of these rules, be deemed to have been paid by such passenger for the purpose of levy of excise duty.

(5) Excise duty shall be leviable on travel by air as per rates specified in the First Schedule to the Act.

(6) The excise duty shall be chargeable on all international air tickets issued directly by the airlines or through their agents for the international journey starting from anywhere in Pakistan⁸⁹[***], whether such tickets are issued in Pakistan or outside Pakistan.

⁹⁰[(7) Where an airline operating in Pakistan uplifts passengers from Pakistan for another airline, the liability to charge, collect and pay Federal Excise Duty with respect to such passengers, shall be of the uplifting airline.]

(8) Excise duty under these rules shall be charged and collected by the airline itself or through its authorized sales or travel agents at the time of issuance of tickets or at the time of chartering of flights.

Provided that if due to some unavoidable reasons excise duty is not collected at the time of issuance of tickets the same shall be charged before boarding of the passenger on the aircraft.

⁹¹[(9) The duty due for each month shall be deposited by the airline by the 15th day of the following second month in respect of the services provided up to the last working day of each calendar month. The procedure for payment of duty and filing of the return shall be the same as provided in rules 44 and 47.]

(10) In case excise duty is not deposited by the airline by the due date, it shall, in addition to the payment of duty be, liable to pay default surcharge at the rate given in section 8 of the Act and shall also be liable to penalty of ten thousand rupees on every such ticket on which excise duty has not been paid under the Act or these rules.

(11) No airline or person-in-charge of aircraft shall allow any passenger to board the aircraft unless such passenger has paid the excise duty.

⁹²[(11a) The Collector of Federal Excise having jurisdiction may require an aircraft operator to furnish a copy of the passengers manifest in such form and manner as may be specified by him, in respect of the flights carrying passengers on inland or international journey.]

(12) Excise duty charged on tickets which are subsequently cancelled or not utilized for travel shall be refundable to the passengers in the same manner as the fare is refunded. The refunded amount in respect of tickets cancelled during a tax period shall be adjustable against the total liability of the airline for the same tax period. However no refund of excise duty shall be admissible on tickets which are partially utilized. Record of cancelled tickets shall be kept separately.

(13) ⁹³[***] the airlines shall maintain the records prescribed under section 17 of the Federal Excise Act, 2005 for a period of five years. Copies of all treasury challans or vouchers indicating the amounts deposited as excise duty shall also be preserved in the records by the airlines.

89. The words "or terminating in Pakistan" were omitted vide SRO 600(I)/2012 dated 1st June, 2012

90. Rule (7) was substituted vide SRO 600(I)/2012 dated 1st June, 2012. At the time of substitution Rule (7) appeared as follows:-

(7) An air ticket issued for international travel covering more than one destination on flights operated by one or more airlines shall be chargeable to excise duty by the airline issuing the ticket and shall be charged at the rate of excise duty applicable for the farther destination in terms of distance from Pakistan.

91. In rule 41A, sub-rule (9), was substituted vide SRO 371(i)/2008, dated 14th April, 2008.

92. Sub Rule 11a was added vide SRO 546(I)/2008 dated 11th June, 2008

(14) The airlines shall deposit in the treasury of Government of Pakistan, the entire amount of excise duty collected on international air travel without making any input tax adjustments.

(15) The excise duty collected under these rules on international travel ⁹⁴[***] from Pakistan shall be called Air Travel Tax (ATT). The component of net collection proceeds of excise duty on international travel equivalent to the share of the erstwhile Government Airport Tax and Foreign Travel Tax, as may be specified by the Board, shall not be utilized for the purpose of allocation to Divisible Pool.]

⁹⁵[***]

⁹⁶[***]

⁹⁷[***]

⁹⁸[***]

⁹⁹[***]

¹⁰⁰[***]

¹⁰¹[***]

42. Special procedure for advertising agents.-(1) Every person providing or rendering services as an advertising agent shall pay duty in the manner specified hereinafter provided that no duty shall be payable on the salary and allowances ancillary to the salary of such person.

(2) The advertising agent shall maintain account of all services provided or rendered by ¹⁰²[him] and shall issue a bill of charges for each transaction from a duly bound book of serially-numbered bills of charges which shall include the particulars of the person providing or rendering service, description of the service provided or rendered and the amount charged.

(3) A copy of the bill referred to in sub-rule (2) shall be given to the person to whom such services have been provided or rendered and one copy thereof shall be retained by the person providing or rendering services in the said bound book of bills of charges.

(4) Not more than one book of bill of charges shall be used at one time provided that where such person has one or more branches of the establishment; separate book of bill of charges may be used for each such branch.

(5) The advertising agent shall also maintain accounts in register on a weekly basis ending every Thursday in the following form, namely:-

Name and location of the agent.....

Bill of charges No.	Name of client/	Name of the media	Brief of the job	Amount of charges bills/	Commission involved	Amount of Federal
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93. *"The airlines and aircraft operators shall file a monthly return electronically in the form FE-IV (d) under rule 47 by the 15th day of the following second month to the Collectorate in whose jurisdiction it is registered." was omitted vide SRO 371(I)/2008 dated 14th April, 2008*

94. *The words "to and" were omitted vide SRO 600(I)/2012 dated 1st June, 2012*

95. *Rule 41B was omitted vide SRO 546(I)/2008 dated 11th June, 2008*

96. *Rule 41C was omitted vide SRO 546(I)/2008 dated 11th June, 2008*

97. *Rule 41D was omitted vide SRO 546(I)/2008 dated 11th June, 2008*

98. *Rule 41E was omitted vide SRO 546(I)/2008 dated 11th June, 2008*

99. *Rule 41F was omitted vide SRO 546(I)/2008 dated 11th June, 2008*

100. *Rule 41G was omitted vide SRO 546(I)/2008 dated 11th June, 2008*

101. *Rule 41H was omitted vide SRO 546(I)/2008 dated 11th June, 2008*

102. *The word "them" was substituted for the words "by them vide corrigendum to the Gazette of Pakistan, part II, page 2974*

and date	customer	company		to be billed		excise duty
1	2	3	4	5	6	7

(6) The person providing or rendering service shall pay duty on quarterly basis by the 15th day of November, February, May and August on the basis of the amount of commission charged or billed during the last quarter.

(7) The person liable to pay duty shall, along with the evidence of payment of duty, submit to the Collector quarterly statement, before the last day of the month of November, February, May and August, in the following form, namely:-

Quarterly statement for services rendered by M/s for the (Name and complete address) quarter ending20.....

1. Amount of commission billed during the quarter.
2. Excise duty paid by the agent:
 - (I) Treasury's name
 - (ii) Treasury Challan number and date
 - (iii) Amount
3. Excise duty paid by others as withholding duty:
 - (I) Name of the person paying the withholding duty.
 - (ii) Treasury's name.
 - (iii) Treasury Challan number and date.
 - (iv) Amount

(8) The advertisements sponsored out of funds provided under grant-in-aid agreements shall not be charged to duty and the registered person shall keep the proper record of all such advertisements.]

¹⁰³[***]

¹⁰⁴[¹⁰⁵**43 Special procedure for collection of Federal excise duty on telecommunication services.-(1)** Every person, firm or company, hereinafter referred to as the person, engaged in providing or rendering telecommunication services as mentioned in the First Schedule to the Act, if not already registered, shall obtain Federal excise registration from the Collector of Federal Excise in whose jurisdiction the said person, or as the case may be, his head office is located:

Provided that where the person is already registered under the Sales Tax Act, 1990, he shall not be required to take separate registration for excise purposes and his Sales Tax registration shall be deemed to be a registration for the purpose of the Act.

- (2) The person shall pay duty in the following mode and manner, namely:-
 - (a) in case of post paid telephone services, duty shall be paid by the 21st day of the following second month;
 - (b) in case of pre-paid telephone services, duty shall be paid by the 21st day of the following month; and
 - (c) in case of other telecommunication services, duty shall be paid by the 21st day of the

103. Rule 42A was omitted vide SRO 656(I)/2007 dated 29th June, 2007 effective from 1st July, 2007

104. Rule 43 was substituted vide SRO 1004, dated.24th September, 2005.

105. Rule 43 was substituted vide SRO 561 (I)/2006 dated.5th June, 2006

following month.

(3) While determining his liability, the person shall be entitled to deduct input tax paid on procurement of any equipment or the duty paid on acquiring services in connection with the provision of telecommunication services.

(4) The person, or as the case may be, the head office of the person shall, along with the proof of payment of duty, submit its Revenue Office-wise or, as the case may be, service outlet-wise statement by the date specified in sub-rule (2), in the following ¹⁰⁶[form], namely:-

FORM
MONTHLY STATEMENT FOR TELECOM SERVICES
RENDERED BY M/S_____DURING
THE TAX PERIOD

S. No.	Description.	Value	Federal Excise Duty/Sales tax paid
1.	Pre-paid mobile services (cards sold / easy load / top-up etc).		
2.	Post-paid mobile service.		
3.	Activation charges.		
4.	SMS Nos.		
5.	Other telecom services provided.		
6.	Other taxable services/ supplies.		
7.	Input Tax adjustable.		
8.	Net FED/ Sales Tax paid on the return.]

(5) Failure to pay the duty by the due date, as specified in sub-rule (2), shall render the person, or as the case may be, the head office of the person, liable to a penalty under the Act in addition to payment of duty and default surcharge payable thereon under section 8 of the Act.

(6) In addition to the statement specified under sub-rule (4), the person, or as the case may be, the head office of the person shall also maintain such other records and submit such other statements, as may be specified, with prior approval of the Board, to the Collector of Federal Excise having jurisdiction.

(7) An officer or officers of Federal Excise as are deputed by the Collector of Federal Excise having jurisdiction, shall have access to any of the records maintained by the said person, or as the case may be, the head office of the said person.]

¹⁰⁷[**43A. Special procedure for payment of Federal excise duty on franchise fee or technical fee or royalty under a franchise agreement.**-(1) Every person, firm or company, hereinafter referred to as franchisee, ¹⁰⁸[availing any right under a franchise as defined under clause 12(a) of section 2 of the Act,] if not already registered, shall obtain Federal excise registration from the Collector of Federal Excise in whose jurisdiction the franchisee or as the case may be, his head office is located:

Provided that where a franchisee is already registered under the Sales Tax Act, 1990, he shall not be required to take separate registration for excise purposes and his Sales Tax registration shall be deemed to be a registration for the purpose of the Act.

(2) The duty shall be paid by the franchisee, or as the case may be, the head office of the

106. In rule 43, in sub-rule (4), for the word "Forms", the word "Form" was substituted vide SRO 475(I)/2009, dated.13th June, 2009 effective from 1st July, 2009

107. After rule 43, substituted as aforesaid, new rule "43A" was inserted vide SRO 561 (I)/2006 dated.5th June, 2006

108. In rule43A,-in sub- rule for the words "using the right to deal with the goods or services of the franchiser under the franchise agreement against a pre-determined fee or royalty", the words, "availing any right under a franchise as defined under clause 12(a) of section 2 of the Act", were substituted vide SRO 546(I)/2008,dated.11th June,2008.

franchisee at the rate of ¹⁰⁹[ten] per cent of the value of taxable service, which shall be the gross amount or the franchise fee or the deemed franchise fee or technical fee or royalty charged by the franchiser from the franchisee for using the right to deal with the goods or services of the franchiser.

¹¹⁰[¹¹¹(3) The franchisee, or as the case may be, the head office of the franchisee shall pay the duty due for a month as provided in rule 44 along with the return in the manner as prescribed in rule 47.]]

(4) Failure to pay the duty by the due date, as specified in sub-rule (3), shall render the franchisee, or as the case may be, the head office of the franchisee, liable to a penalty under the Act, in addition to the payment of duty and default surcharge.

(5) The Collector of Federal Excise having jurisdiction shall obtain from the State Bank of Pakistan the statistics or data concerning payment of franchise fee or technical fee or royalty paid by a franchisee to the franchiser, on a quarterly basis and shall use such statistics or data to determine or verify the amount of duty paid by a franchisee during the said period.

(6) An officer of Federal Excise as are deputed by the Collector of Federal Excise having jurisdiction, shall have access to the records maintained by the franchisee, or as the case may be, the head office of the franchisee.]

¹¹²[(7) Where any remittance is made through any bank on account of a franchise fee, technical fee or royalty and the bank is satisfied that the franchisee has not paid duty as required under this rule, the bank shall,-

- (a) deduct the amount of the duty at the applicable rate from such remittance;
- (b) issue a certificate on its letter head showing the name and registration number of the franchisee and the amount of duty so deducted; and
- (c) deposit the said amount of duty against its own monthly return without any adjustment or deduction whatsoever:

Provided that where duty has been deducted under this sub-rule, the franchisee shall declare the amount of such duty in the relevant column of his return.]

¹¹³[**43B. Special procedure for services provided Port Operator and Terminal Operator in relation to imports.**-(1) All import related services provided by a Port Operator and Terminal Operator, shall be leviable to duty, namely:-

- (i) Piloting and mooring;
- (ii) delivery charges;
- (iii) storage in port area including demurrage;
- (iv) wharfage; and
- (v) other import related services provided in port area.

(2) Value of excisable services for the purpose of levy of duty shall be the gross amount charged for the services.

109. In rule 43A, in sub-rule (2), for the word "five" the word "ten" was substituted vide SRO 488(I)/2011 dated 3rd June, 2011

110. In rule 43A, for the figure "49", wherever occurring, the figure "47" was substituted vide SRO 647 (i)/2006, 21st June, 2006.

111. In rule 43A, sub-rule (3) was substituted vide SRO 371(I)/2008, dated. 14th April, 2008.

112. In rule 43 A, after sub-rule (6), new sub-rule (7) was inserted vide SRO 546(I)/2008, dated. 11th June, 2008.

113. After rule 43A, new rules ("43 B, 43 C) were inserted. vide SRO 475(I)/2009, dated. 13th June, 2009 effective from 1st July, 2009

(3) The Port Operator and Terminal Operator shall maintain such records as stipulated in section 17 of the Act in such manner as will enable distinct ascertainment of payment of duty due.

43C. Special procedure for services provided by stockbrokers.-(1) Value of excisable services for the purpose of levy of duty shall be the gross commission charged from clients in respect of purchase or sale of shares in a Stock Exchange.

(2) The Stock brokers shall maintain records as stipulated in section 17 of the Act in such manner as will enable distinct ascertainment of payment of duty due.]

Rule 40A (6A)

**QUARTERLY RECONCILIATION OF FEDERAL EXCISE SERVICES
PROVIDED BY THE BANKING & NON-BANKING FINANCIAL
COMPANIES UNDER RULE 40A OF THE FEDERAL
EXCISE RULES, 2005**

Name of the Bank/Non-Banking Financial Companies

Federal Excise Registration No Quarter ended

S. No.	Particulars of service.	Value of Services as per Return (in Rs.)			
		Month 1	Month 2	Month 3	Total
(a)	L/C commission;				
(b)	guarantee commission;				
(c)	brokerage commission;				
(d)	issuance of pay order and demand drafts;				
(e)	Bill of exchange charge;				
(f)	transfer of money including telegraphic transfer, mail transfer and electronic transfer;				

RECONCILIATION				In Rs.
	Value of services as above	FED paid @_16%	Input tax adjustment claimed	Net FED paid
Month 1				
Month 2				
Month 3				
total				

Amount of Services as per published accounts:

Difference if any:

**CHAPTER IX
PAYMENT OF DUTY AND FILING OF MONTHLY RETURNS**

¹¹⁴[¹¹⁵**44. Payment of duty.**-Every person required to pay excise duty shall deposit the same at the time of filing of return under section 4 of the Act. In case no amount of excise duty is payable by the registered person for a tax period, he shall file a nil return.]]

45. Receipt of payment by the Bank.-(1) The Bank official shall ensure that the particulars entered in all the three copies of the ¹¹⁶[return] are identical and that the amount deposited by the person tallies with

¹¹⁴. Rule 44, was substituted vide SRO561 (I)/2006 dated.5th June, 2006

¹¹⁵. Rule 44 was substituted vide SRO 656 (I)/2007, dated.29th June, 2007. (effective from 1st July,2007)

the amount indicated as payable in the return, and shall thereafter sign and stamp the ¹¹⁷[return] indicating the date of payment of duty and submission of the ¹¹⁸[return].]

(2) The Bank shall forward the original copy of the ¹¹⁹[return] to the concerned Collector of Federal excise or as the case may be the Large Taxpayers Unit and the duplicate shall be delivered to the registered person as a token of receipt of payment of duty and the third copy shall be retained by the Bank for its record.

(3) In case of payment through cheque, pay order or bank draft, the Bank will receive the ¹²⁰[return] in triplicate along with the instrument of payment for the amount of duty payable indicated in the ¹²¹[return] and issue a provisional acknowledgement receipt to the registered person.

(4) On clearance of the instrument, the Bank official shall sign and stamp the ¹²²[return] indicating the date on which payment is received by the Bank and in cases where the payments are received through pay order or bank draft, the bank shall affix two stamps on the ¹²³[return] indicating the date on which the pay order or bank draft was received for clearing and the date on which the pay order or bank draft was cleared for payment by transfer.

(5) The date of payment, in case of payment through cash or cheque, shall be treated as the date on which the payment is received by the bank and in case of payment through pay order or Bank draft, the date on which the pay order or Bank draft is tendered at the Bank counter shall be treated as the date of payment and where the pay order or Bank draft, so tendered at the Bank counter, is not cleared on its presentation for Bank clearing, the registered person shall, without prejudice to any other action, be liable to pay default surcharge and penalties prescribed under the Act or these rules.

46. Payment of service charges to the Bank.-(1) The Bank shall charge ten rupees per ¹²⁴[return] as service charges from the Collectorates having jurisdiction in the area where the bank branches are located.

(2) For the purpose of claiming service charges referred to in sub-rule (1), the Manager of the main branch of the Bank shall submit the claim to the Assistant Collector of Federal excise of the concerned Collectorate in the first week of the following month supported by a statement indicating date, number of ¹²⁵[return] received, number of ¹²⁶[return] submitted to the Collectorate, amount of duty collected and amount of duty deposited in the State Bank of Pakistan.

(3) The Assistant Collector shall verify the statement submitted under sub-rule (2) from the

-
116. In rule 45, for the word "challan", occurring, the word "return" was substituted vide SRO 656(I)/2007, dated.29th June, 2007(effective from 1st July,2007)
117. In rule 45, for the word "challan", occurring, the word "return" was substituted vide SRO 656(I)/2007, dated.29th June, 2007(effective from 1st July,2007)
118. In rule 45, for the word "challan", occurring, the word "return" was substituted vide SRO 656(I)/2007, dated.29th June, 2007 (effective from 1st July,2007)
119. In rule 45, for the word "challan", occurring, the word "return" was substituted vide SRO 656(I)/2007, dated.29th June,2007.(effective from 1st July,2007)
120. In rule 45, for the word "challan", occurring, the word "return" was substituted vide SRO .656(I)/2007,dated.29th June, 2007.(effective from 1st July,2007)
121. In rule 45, for the word "challan", occurring, the word "return" was substituted vide SRO 656(I)/2007, dated.29th June, 200 (effective from 1st July,2007)
122. In rule 45, for the word "challan", occurring, the word "return" was substituted vide SRO 656(I)/2007, dated.29th June, 2007 (effective from 1st July,2007)
123. In rule 45, for the word "challan", occurring, the word "return" was substituted vide SRO 656(I)/2007, dated.29th June, 2007 (effective from 1st July,2007)
124. In rule 46,-- for the word "challan" occurring, the word "return" was substituted vide SRO 656(I)/2007,dated.29th June,2007.(effective from 1st July,2007)
125. In rule 46,-- for the word "challan" occurring, the word "return" was substituted vide SRO .656(I)/2007,dated.29th June, 2007 (effective from 1st July,2007)
126. In rule 46,-- for the word "challan" occurring, the word "return" was substituted vide SRO 656(I)/2007, dated. 29th June, 2007. (effective from 1st July,2007)

Accounts Section of the Collectorate. If the claim is found to be in order and the Assistant Collector is satisfied that the Bank has fulfilled its responsibility under the Agreement, he shall sanction the claim and issue a cheque within a week from the date of submission of the claim, provided that in case of delay by the Collectorate, it shall pay a penalty at the rate of fifteen per cent per annum for the amount late paid.

(4) If the Bank fails to fulfill the conditions specified in the Agreement, the Assistant Collector shall deduct the amount of penalty leviable thereunder on the Bank at the rate of fifteen per cent per annum against the amount late deposited in the State Bank of Pakistan from the service charges admissible to the Bank.

(5) If the ¹²⁷[returns] are not submitted to the Collectorate within forty-eight hours of the receipt thereof in the designated branches of the Bank, the service charges in respect of the ¹²⁸[returns] submitted late shall also be deducted and the remaining amount, if any, shall be sanctioned by the Assistant Collector and cheque therefor shall be issued to the Bank.

(6) For deduction of any amount under sub-rule (4), the Assistant Collector shall intimate the Bank the reasons thereof within seven days of deduction.

(7) Where it is not clear as to whether deduction should be made, the Assistant Collector shall require the Bank for clarification before taking a decision.

(8) All public holidays and the number of days the Collectorate is prevented from functioning due to factors beyond its control shall be excluded while calculating delay in sanctioning the claim for service charges.

(9) Where the Assistant Collector requires any clarification from the Bank, the time taken by the Bank for this purpose shall be excluded from the time specified for sanctioning the service charges claim.

¹²⁹**[47. Submission of monthly return.-**(1) Every registered person shall file a monthly return in the form STR-7 as set out in the Sales Tax Rules, 2006, by the 15th day of the following month, in the manner as provided in Chapter II of the aforesaid rules.

(1) On receipt of return, the computer section of the Collectorate shall compare the amount declared thereon as payable with the amount of duty actually deposited in the bank and in case of any discrepancy, the Manager of the concerned bank branch and the registered person shall be informed thereof, provided that where it is confirmed that due duty has been under-paid or short-paid or has not been paid, necessary action for recovery of such duty shall be taken promptly besides any other legal action against the registered person.]

CHAPTER X APPEALS AND ALLIED MATTERS

¹³⁰**[48. Procedure for appeals to Commissioner (Appeals).-**(1) An appeal under section 33 of the Act shall be in the form and verified in the manner indicated in form prescribed under rule-48A.

(2) An appeal filed to the Commissioner (Appeals) under section 33 of the Act after the expiry of thirty days may be admitted by the Commissioner (Appeals) if he is satisfied that the appellant had sufficient cause for not preferring the appeal within thirty days.

(3) An appeal under this rule shall be accompanied by a fee of one thousand rupees.

127. In rule 46, in sub-rule (5), for the word "challan" the word "returns" were substituted Vide SRO 656(I)/2007, dated 29th June, 2007. (effective from 1st July, 2007)

128. In rule 46, in sub-rule (5), for the word "challan" the word "returns" were substituted vide SRO 656(I)/2007, dated 29th June, 2007 (effective from 1st July, 2007)

129. Rule 47 was substituted vide SRO 371(I)/2008 dated 14th April, 2008

130. Substituted for rule-48, vide SRO 278(I)/2018 dated 5th March, 2018

(4) The Commissioner (Appeals) shall give an opportunity to the appellant to be heard if he so desires and if so requested by the appellant.

(5) The Commissioner (Appeals) may, at the hearing of an appeal, allow the appellant to go into any ground of appeal not specified in the grounds of appeals, if he is satisfied that the omission of such ground from the grounds of appeal was not willful or unreasonable.

(6) The Commissioner (Appeals) may, after making such further verification or inquiry as may be necessary, pass such order as he thinks fit confirming, modifying or annulling the decision or order appealed against, after taking additional evidence, if necessary.

(7) The order of the Commissioner (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for the decision.

(8) On disposal of appeal, the Commissioner (Appeals) shall communicate the order passed by him to the appellant, the adjudicating authority and the concerned Commissioner Inland Revenue.

(2) After rule 48 as amended aforesaid, a new rule shall be inserted, namely:-

48A. Prescribed form of appeal to the Commissioner (Appeals).-An appeal under section 33 shall be in the following form and verified in the manner indicated therein, namely:-

FORM OF APPEAL

APPEAL NO. _____

APPEAL DATE _____

(For office use only)

To

THE COMMISSIONER

(APPEALS) ZONE

Amount of appeal fee paid

--	--	--	--	--	--	--	--	--	--

Date of payment of appeal fee

		-			-				
--	--	---	--	--	---	--	--	--	--

Amount of F.E.D. demand based on return of income.

--	--	--	--	--	--	--	--	--	--

Date of payment

		-			-				
--	--	---	--	--	---	--	--	--	--

Amount of FED levied additionally whether requirement of tax payment for filing of appeal met or not?

Yes

--

No

--

STRN of the Appellant

		-			-									
--	--	---	--	--	---	--	--	--	--	--	--	--	--	--

or CNIC

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Tax Period

--	--	--	--

Zone _____

Jurisdiction _____

Name of Appellant

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Appellants Status"

Individual	AOP	Company	Other
------------	-----	---------	-------

(Please tick the appropriate box)

Address of Appellant

Name of Authorized

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Representative (if any

Status of Representative

CA	C&MA	ADV	ITP	AR
----	------	-----	-----	----

(Please tick the appropriate box)

Address to which the Notice may be sent

Name of the Officer Inland

Revenue (who passed the order)

Code of Officer Inland Revenue

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

F.E.D. Declared

Signature of the official_____

(Who received the appeal) _____

Name_____

(in capital letter)

Designation_____

TAX ASSESSED

(a) F.E.D.

(b) Default Surcharge

(c) Penalty

(d) Others

(e) Total

General Guidelines

1. Indicate the section and sub-section of the Income Tax Ordinance under which appeal filed.

2. Where payment made on more than one date please give details on a separate sheet.

3. AOP: Association of Persons

4. CMA: Cost &

											Management Accountant.
(f)	Undisputed liability.										5. AR: Authorized Representative
	(This shall not be less than the F.E.D due on the basis of returns).										
(g)	Tax Demand										

- N.B. (i) The appeal should be filed in duplicate and should be accompanied with
- the order appealed against;
 - notice of demand;
 - proof of payment of appeal fee;
 - a certificate showing the date of service of notice of demand or the impugned order to the appellant; and
 - a certificate showing the date of communication of the memorandum of appeal and grounds of appeal to the respondent department alongwith evidence of service.

BRIEF HISTORY AND FACTS OF THE CASE

GROUND\$ OF APPEAL

(Attach separate sheets, if required)

-
-
-
-

BRIEF CLAIM IN APPEAL/ PRAYER

VERIFICATION

- I, _____ S/o _____ the proprietor/ partner/ managing director/member of M/s. _____ the appellant, do hereby declare that whatever is stated above is true to the best of my knowledge and belief.
- I am competent to file the appeal in my capacity as _____.

Signature of Appellant

Date of receipt of Appeal

Signature, and name of
receiving Official

Designation _____

48B. Date of presentation and filing of Appeals.-Any official authorized by the Commissioner (Appeals) in this behalf shall endorse on the front page of every memorandum of Appeal the date on which it is presented, sign the endorsement and the appeal so endorsed shall be entered in a register as provided under rule 48L.

48C. Documents to accompany Appeal.-(1) Every memorandum of Appeal shall be accompanied with the following certified documents along with checklist specifying the documents attached with the memorandum in duplicate, namely:-,

Documents/Check List

- (a) the order appealed against;
- (b) notice of demand;
- (c) proof of payment of appeal fee;
- (d) a certificate showing the date of service of notice of demand or the impugned order to the appellant; and
- (e) a certificate showing the date of communication of the Memorandum of Appeal and grounds of appeal to the respondent department.

(2) The appellant shall annex an index on the face of memorandum of Appeal, showing the documents filed under this rule along with paging in paper book form in duplicate.

48D. Intimation of filing of appeal to the respondent.-The appellant shall before filing of appeal send a copy of the memorandum of Appeal and grounds of appeal to the respondent and a certificate to this effect shall be appended with the appeal.

48E. Filing of affidavit regarding contrary facts.-Where a fact, which cannot be borne out by or is contrary to the record, is alleged, it shall be stated clearly and concisely by a duly sworn affidavit and shall have to be filed with the memorandum of Appeal.

48F. Defective appeals etc.-(1) Where a memorandum of Appeal is not filed in the manner specified in these rules, the official authorized under rule 48B after examination at the time of filing may, within three working days, require the appellant or his authorized representative, if any, to bring the memorandum of Appeal in conformity with the form set out herein above in rule 48C, within the time as specified in section 33(1) of the Act subject to just exceptions under rule 48(1) of Federal Excise Rules, 2005 and the appeal so received shall not be deemed to have been filed unless the provisions of these rules have been fully complied with.

(2) Where the appellant or his authorized representative does not meet the requirement under sub-Rule (1), the authorized official shall place the matter before the Commissioner (Appeals) for appropriate orders.

48G. Power of attorney etc., by authorized representative.-(1) Where an authorized representative has been appointed, as defined in section 47 of the Act, he shall annex with the memorandum, the document showing his authority and his acceptance thereof, which shall be signed and dated by the representative and shall also specify his capacity in which he is acting as such.

48H. Procedure for filing and disposal of stay application.-(1) On receipt of stay application the official authorized in this behalf shall fix the application for hearing in the following manner, namely:-

- (a) For applications received before 01:00PM on a working day, hearing shall be fixed on the next working day.
- (b) For applications received after 01:00PM on a working day, hearing shall be fixed on the day after the next working day.

(2) Stay applications shall be disposed by the Commissioner (Appeals) within seven working days of fixation.

48I. Date and place of hearing of appeal and stay applications.-(1) The Commissioner (Appeals) shall issue and properly serve notices to both the parties to the appeal informing them about the date and place of hearing of appeal or the stay application as the case may be.

(2) The Commissioner (Appeals) may, where deemed necessary, require the respondent Department to submit para-wise comments in response to the appellant's written submissions, if any, on or before the due date of hearing.

48J. Hearing of appeal or stay application.-On the day fixed for hearing or any other day to which the hearing is adjourned the appellant shall be heard and the Commissioner (Appeals) shall then hear the respondent against the appeal or stay application and in that case the appellant shall have a right to reply.

48K. Maintenance and preservation of registers.-The following registers shall be maintained according to the format, namely:-

S. No.	Name of Register
1	Appeals Register
2	Stay Application Register
3	Early hearing Register
4	Register for Compliance of Court

FORMAT OF REGISTERS

APPEAL REGISTER

S #	Appeal No.	Date of institutions of Appeal	Name & address taxpayer registered person	STRN / CNIC	Tax Period	Zone / Field formation	Revenue involved	Date of appellate order	Status (confirmed varied/ altered/ set aside/ annulled.
1	2	3	4	5	6	7	8	9	10

STAY APPLICATION REGISTER

S #	Appeal No.	Date of institutions of Appeal	Name, STRN/ CNIC	Date of receipt	Tax Period	Zone / Field formation	Revenue involved	Stay granted for number of days/not granted	Date of order
1	2	3	4	5	6	7	8	9	10

EARLY HEARING REGISTER

S #	Appeal No.	Date of institutions of Appeal	Name, STRN/ CNIC	Tax Period	Request date	Request made by (Taxpayer / Dept)	Zone/Field formation	Revenue involved	Date of Appellate order
1	2	3	4	5	6	7	8	9	10

COMPLIANCE REGISTER OF COURT DIRECTIONS/ORDERS

S #	Appeal No.	Name, STRN/	Date of Receipt	Direction/ Order	Last Date for	Date of
-----	------------	-------------	-----------------	------------------	---------------	---------

		CNIC	of Court Order	of the Court	Disposal	Appellate order
1	2	3	4	5	6	7

STR-25

48L. Reports.-(1) Commissioner Inland Revenue (Appeals) shall submit the monthly performance report by the 5th of every month as set out in the Table, namely:-

Table

MPR (APPEALS) FOR THE MONTH OF _____
(CIR APPEALS)

Particulars of reporting officer:

Code:	Name of CIR	Telephone / Mobile No.	E-mail Address	City
(1)	(2)	(3)	(4)	(5)

Appeals for Disposal

Opening Balance	Transfer			Remand Back	Fresh Filing	Revenue involved (M)	Available for Disposal
(1)	(2)			(3)	(4)	(5)	(6)
	In	Out	Next				

Disposal		Revenue Involved		Balance Pendency		Revenue Involved (M)	
During The month	Upto the Month	During the month (M)	Upto the Month (M)	During the month	Upto the Month	During the month (M)	Upto the month (M)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Withdrawn		Revenue (Million)		Stay of Proceedings as per ADRC		Revenue (M)	
During The month	Upto the month	During the month	Upto the Month	During the month	Upto the Month	During the month	Upto the month
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Aging Composition

3 Months Old		4 to 6 Months Old		7 to 12 Months Old		More than year Old	
No. of Cases	Revenue Involved (M)	No. of Cases	Revenue Involved (M)	No. of Cases	Revenue Involved (M)	No. of Cases	Revenue Involved (M)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Analysis of Appeals decided.

	No. of Appeals	Confirmed	Varied	Altered	Set aside	Annulled	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
For the Month							
Up to the Month							

Disposal of Stay Applications

Opening Balance of Stay Applications	New stay application filed in the month	No. of applications decided during month	Stay application pending for more than 10 days	Closing balance (end of month)
(1)	(2)	(3)	(4)	(5)

Disposal of cases on directions of Superior Courts

Opening balance of cases remanded by Superior Courts	New cases referred/ remanded during the month	Cases decided during the month	Closing Balance
(1)	(2)	(3)	(4)

(2) Commissioner Inland Revenue (Appeals) shall submit the Stay Applications Disposal Report as set out below by the 5th and 20th day of every month:-

STAY APPLICATIONS DISPOSAL REPORT FOR THE MONTH OF _____

S.#	Appeal No.	Name of Taxpayer	STRN/ CNIC	Date of Receipt of Application	Date of Fixation	Date of Disposal
1	2	3	4	5	6	7

48M. Arrangement and preservation of record.-(1) The record of appeals and other applications shall consist of two parts, namely 'Part-A' and 'Part-B':-

Part-A

- (a) folder containing the particulars of appeals, applications and brief abstract of the impugned orders of the Commissioner;
- (b) order sheet or chronological abstract of orders;
- (c) original copy of memorandum of appeal;
- (d) original copies of grounds of Appeal;
- (e) affidavits;
- (f) judgment or any other final order against which appeal is preferred; and
- (g) judgments and orders of High Courts and Supreme Court.

(2) The document specified in sub rule-1 shall form Part-A of the record unless otherwise directed by the Board, all other documents shall form Part-B of the record.

(3) The documents forming part of appeals, and other applications specified in this rule shall be preserved for a period specified below, which shall be reckoned from the date of final order.

Explanation: The expression documents used in this rule includes all forms of electronic record.

(4) The documents as mentioned above shall be preserved as follows;

- (a) Documents to be preserved permanently.
 - (i) Part A of the appeals, and applications; and
 - (ii) Judgments of the High Court, Supreme Court in constitutional petitions.
- (b) Documents to be preserved for twelve years mentioned in Part-B, any other documents as directed by the Board; and
- (c) Destruction of record, after the prescribed period as provided in clause
- (b) shall be in the manner as directed by the Board.

48N. Manner of destruction of record.-(1) After the expiry of the period of preservation specified in rule 48M above, the record of the appeals, and other applications shall be destroyed in supervision of Commissioner (Appeals).

(2) All court fee stamps, affixed to documents which are to be destroyed, shall be removed there from and burnt.

(3) The record shall be destroyed by tearing or otherwise so that no document may be used again.

(4) After destruction of the record, the Commissioner (Appeals) under whose supervision the record was destroyed shall certify that the destruction has been rendered such record of no use.

(5) The fact of destruction of appeals and other applications shall be recorded under the signatures of commissioner (Appeals) immediately after their destruction in the register in which such appeals, applications are entered and also in the index prefixed to the record.

48O. Seal of the Commissioner (Appeals).-(1) There shall be a seal of the Commissioner (Appeals) on which shall be inscribed his name and insignia.

(2) The seal shall remain in the custody of the official as the Commissioner (Appeals) may direct and shall be affixed on every order passed by the Commissioner (Appeals)]

49. Appeal to the Appellate Tribunal.— (1) In case an appeal under section 34 of the Act has been filed in the Appellate Tribunal after the expiry of sixty days from the date on which the decision or order sought to be appealed against is communicated to the persons preferring the appeal, the appeal may be admitted by the Tribunal if it is satisfied that the appellant had sufficient cause of not preferring the appeal within sixty days.

(2) On receipt of notice that an appeal has been preferred, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file within thirty days of the receipt of the notice a memorandum of cross-objections against any part of the order appealed against and such memorandum shall be disposed of by the Tribunal as if it were an appeal presented within the time specified in sub-section (1) of section 34 of the Act.

(3) The Tribunal may admit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-rule (2), if it is satisfied that there was sufficient cause for not presenting it within that period.

(4) An appeal to the Tribunal shall be accompanied by a fee of one thousand rupees and shall be in such form and verified in such manner as may be specified by rules made in this behalf.

50. Order of the Appellate Tribunal.— (1) The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back to the authority which passed such decision or order with such directions as the Tribunal may think fit, for a fresh adjudication or decision after taking additional evidence, if necessary.

¹³¹[***]

(2) The Appellate Tribunal may, at any time within three years from the date of order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-rule (1) and shall make such amendments if the mistake is brought to its notice by the Collector of Federal excise or the other party to the appeal:

131. Proviso was omitted by corrigendum to the Gazette of Pakistan, part II, page 2974

Provided that an amendment which has the effect of enhancing an assessment or reducing a refund or otherwise increasing the liability of the other party shall not be made under this rule, unless the Tribunal has given notice to him of its intention to do so and has allowed him a reasonable opportunity of being heard.

(3) The Tribunal shall send a copy of every order passed by it under this section, disposing of an appeal, to the Collector of Federal excise concerned, Collector (Appeals) concerned and the other party to the appeal.

(4) Save as otherwise provided in the Act, an order passed by the Tribunal shall be final.

51. Procedure of Appellate Tribunal.— (1) The provisions of sub-sections (1), (2), (5) and (6) of section 194-C of the Customs Act, 1969 (IV of 1969), shall apply to the Appellate Tribunal in the discharge of its functions under this Act as they apply to it in the discharge of its functions under the said Act.

(2) Every appeal against a decision or order relating, among other things, to the determination of any question having a relation to the rate of duty of excise or to the value of excisable goods and services for purposes of assessment, shall be heard by a Special Bench constituted by the Chairman of the Tribunal for hearing such appeal and such Bench shall consist of not less than two members and shall include at least one judicial member and one technical member.

(3) The Chairman or any other member of the Tribunal authorized in this behalf by the Chairman may, sitting singly, dispose of any case which has been allotted to the Bench of which he is a member where—

- (a) in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of excise or to the value of excisable goods and services for purpose of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or
- (b) the amount of fine or penalty involved does not exceed ¹³²[fifteen] hundred thousand rupees.

(4) If the members of a Bench differ in opinion on any point, the point shall be decided according to the opinion of the majority, if there is a majority, but if the members are equally divided, they shall state the point or points on which they differ and the case shall be referred by the Chairman for hearing on such point or points to one or more of the other members of the Tribunal, and such point or points shall be decided according to the opinion of the majority of the members of the Tribunal who have heard the case including those who first heard it:

Provided that, where the members of a Special Bench are equally divided, the point or points on which they differ shall be decided by the Chairman.

(5) Subject to the provisions of the Act and these rules, the Appellate Tribunal shall have power to regulate its own procedure and the procedure of the Benches thereof in all matters arising out of the exercise of its powers or of the discharge of its functions, including the places at which the Benches shall hold their sittings.

52. Payment of fee in appeals.—The fee for filing appeals before the Collector (Appeals) or the Appellate Tribunal shall be deposited in any of the designated branches of National Bank of Pakistan against T.R-6 challan under the relevant head of account.

CHAPTER XI

¹³³[ALTERNATIVE] DISPUTE RESOLUTION

132. In rule 51, sub-rule (3), in clause (b), for the word “five”, the word “fifteen” was substituted vide SRO 647(I)/2006, dated.21st June, 2006.

¹³⁴[53. **Application.**-(1) This chapter shall apply to all cases of disputes brought or specified for resolution under section 38 of the Act.

54. Definitions.-In this chapter, unless there is anything repugnant in the subject or context,-

133 . In rule 53, for the word “alternate”, the word “alternative” was substituted vide SRO 561 (I)/2006 dated.5th June, 2006

134 . Rules 53 to 59 was Substituted vide SRO 489(I)/2019 dated 25th April 2019. At the time of substitution Rules 53 to 59 was as under:-

“53. Application for Alternative dispute resolution.-Any registered person interested for resolution of any dispute under section 38 of the Act may submit a written application for alternative dispute resolution to the Central Board of Revenue, stating inter alia, the following, namely:-

- (a) the Collectorate of Federal excise with whom a dispute has arisen;
- (b) the particulars of the case;
- (c) the grounds on the basis of which a resolution of a dispute is being sought by the applicant duly supported with relevant documents;
- (d) the extent or the amount of excise duty, default surcharge and penalties etc., which the applicant agrees to pay, if any;
- (e) details of amounts already paid, if any; and
- (f) the particulars of any person who will represent the applicant.

54. Appointment of Alternative Dispute Resolution Committee.-(1) The Board, after examination of the contents of an application by a registered person and facts stated therein and on satisfaction that a dispute deserves consideration for resolution for the removal of hardship under section 38 of the Act, may constitute a committee for examination of the issues involved in the dispute and for taking other actions as provided under sub-section (3) of section 38 of the Act.

(2) The Board may appoint one of the members of the committee, other than a public servant, to be its Chairman.

(3) The Board may specify the time within which the committee shall be required to submit its report to the Board:

Provided that the time so specified may, if requested by the Chairman of the committee for reasons to be recorded in the request, be extended by the Board to such extent and subject to such conditions and limitations as it may deem proper.

55. Working of the Committee.-The Chairman of the committee shall be responsible for deciding the procedure to be followed by the committee which may inter alia, include the following, namely:—

- (a) to decide about the place of sitting of the committee;
- (b) to specify date and time for conducting proceedings by the committee;
- (c) to supervise the proceedings of the committee;
- (d) to issue notices by courier, registered post or electronic mail to the applicant;
- (e) to requisition and produce relevant records or witnesses from the Collectorate or other concerned quarters;
- (f) to ensure attendance for hearings either in person or through an advocate, representative or a tax consultant;
- (g) to co-opt any other technical, professional, or legal expert;
- (h) to consolidate recommendations of the committee and submission of the conclusive report to the Board; and
- (i) for any other matter covered under this chapter.

56. Recommendations of the committee.-(1) The committee may determine the issue and may thereafter seek further information or data or expert opinion or make or cause to be made such inquiries or audit as it may deem fit and shall eventually formulate its recommendations in respect of any matter mentioned in sub-section (1) of section 38 of the Act.

(2) The Chairman of the committee shall send a copy of the recommendations of the committee to the Board, applicant and the concerned Collector simultaneously.

57. Reconsideration by the committee.-(1) The Board of its own motion, or on the request of the applicant, may refer back the recommendations of the committee for rectification of any obvious error or for reconsideration of the facts not considered earlier.

(2) The committee after rectification of the error or reconsideration of the facts as aforesaid shall furnish to the Board its fresh or amended recommendations within such period as may be specified by the Board.

58. Decision of the Board.-(1) The Board, after examining the recommendations of the committee, shall finally decide the dispute and make such orders in such manner as it may deem fit for the resolution of the dispute under intimation to the applicant, the Chairman of the committee and the concerned Collectorate.

(2) On receipt of the Board's order as aforesaid, the concerned Collectorate shall implement the order in such manner and within such period as may be specified by the Board in the order.

59. Record of Alternate Dispute Resolution cases.-A complete record of all proceedings of the cases dealt with under the alternate dispute resolution scheme shall be maintained by the concerned Collectorate and the concerned Collector shall ensure that proper arrangements are made for the purpose of maintaining such records in appropriate manner.”

- (a) "applicant" means an aggrieved person or a class of persons who has brought a dispute for resolution under section 38 of the Act;
- (b) "Committee" means a Committee constituted under sub-section (2) of section 38 of the Act; and
- (c) "dispute" means any grievance of the applicant pertaining to matter specified in sub-section (1) of section 38 of the Act.

55. Application for Alternative Dispute Resolution Committee and Appointment of Committee.-(1) Any person interested for resolution of any dispute under section 38 shall submit a written application for alternative dispute resolution to the Board in the Form as set out in the Annexure at the end of this chapter.

(2) The Board, after examination of the contents of the application submitted under sub-rule (1) and facts stated therein and on satisfaction that the application may be referred to a Committee for the resolution of the hardship or dispute, shall appoint and notify a Committee, within a period of sixty days from the receipt of the application consisting of persons as specified under sub-section (2) of section 38 of the Act.

(3) A retired judge not below the rank of District & Sessions Judge, appointed in the manner as aforesaid, shall be the Chairperson of the Committee.

(4) After notification of the Committee under sub-rule (2), the applicant or the Commissioner or both, as the case may be, shall withdraw appeal pending before any court of law or an appellate authority relating to the hardship or dispute stated in the application filed under sub-rule (1).

(5) Subject to the proviso to sub-section (4) of section 38 of the Act, the Committee appointed and notified under sub-rule (2) shall commence proceedings after receipt of order of withdrawal of appeal from the Board.

56. Procedure to be followed.-The Chairperson of the Committee shall be responsible for deciding the procedure to be followed by the Committee which may, *inter-alia*, include the following, namely:-

- (a) to decide about the place of sitting of the Committee, in consultation with the Chief Commissioner having jurisdiction over the applicant;
- (b) to specify date and time for conducting proceedings by the Committee;
- (c) to supervise the proceedings of the Committee;
- (d) to issue notices by courier or registered post or electronic mail to the applicant;
- (e) to requisition and produce relevant records or witnesses from the Commissioner or other concerned quarters;
- (f) to ensure attendance of the applicant for hearing either in person or through an advocate, representative or a tax consultant;
- (g) to consolidate decision of the Committee and communicate it to the Board, the Commissioner and the applicant; and
- (h) for any other matter covered under these rules.

57. Working of the Committee.-(1) The Committee may conduct inquiry, seek expert opinion, direct any officer of Inland Revenue or any other person to conduct an audit and make recommendations to the Committee in respect of dispute or hardship.

(2) The Committee may determine the issue and may thereafter seek further information or data or expert opinion or make or cause to be made such inquiries or audit as it may deem fit, to decide the matter specified in sub-section (1) of section 38 of the Act.

58. Decision of the Committee.-(1) The Committee shall decide the dispute within one hundred and twenty days from the date of receipt of order of withdrawal from the Board mentioned in sub-rule (5) of rule 55. Decision of majority members of the Committee shall be construed decision of the Committee which shall be communicated by the Committee to the Board, the Commissioner having jurisdiction and the applicant.

(2) The decision of the Committee under sub-rule (1) shall be binding on the Commissioner and the aggrieved person.

(3) On receipt of the Committee's decision, the applicant shall make payment of federal excise duty and other taxes as specified by the Committee in its decision and the Commissioner shall modify order as per decision of the Committee.

59. Remuneration.-(1) The Chairperson of the Committee appointed under sub-rule (3) of rule 55 shall be paid a lump sum one-time remuneration of two hundred thousand rupees for his services.

(2) A member of the Committee appointed under clause (ii) of sub-section (2) of section 38 shall be paid a lump sum one time remuneration of one hundred thousand rupees for his services.

(3) The remuneration specified in sub-rules (1) and (2) shall be paid by the Board from its budget allocation within fifteen days of the receipt of the decision of the Committee under sub-rule (1) of rule 58.]

CHAPTER XII

RECOVERY OF ARREARS OF DUTY

60. Recovery of arrears of duty.-(1) Where any amount of Federal excise duty or any other sum under the Act or these rules is due from any person, the officer of Federal excise may take or cause to be taken the following actions, namely:—

- (a) deduct the amount from any money owing to person from whom such amount is recoverable and which may be at the disposal or in the control of such officer or any officer of Income Tax, Customs or Sales Tax Department;
- (b) require by a notice in writing any person who holds or may subsequently hold any money for or on account of the person from whom duty may be recoverable to pay to such officer the amount specified in the notice;
- (c) stop removal of any goods from the business premises of such person till such time the amount of duty is paid or recovered in full;
- (d) require by a notice in writing any person to stop clearance of imported goods or manufactured goods or attach bank accounts;
- (e) seal the business premises till such time the amount of duty is paid or- recovered in full;
- (f) attach and sell or sell without attachment any movable or immovable property of the registered person from whom duty is due; and
- (g) may recover such amount by attachment and sale of any moveable or immovable property of the guarantor, person, company, bank or financial institution where a guarantor or any other person, company, bank or financial institution fails to make payment under such guarantee, bond or instrument.

(2) The officer of Federal excise, while making recovery of arrears of duty under this rule may dispense with the sequence of actions specified in clauses (a) to (g) of sub-rule (1).

(3) The procedure laid down in the Sales Tax Rules, 2005 regarding recovery shall, mutatis mutandis, be followed for the purpose of recovery of arrears of duty under this Chapter.

(4) For the purpose of recovery of duty, penalty or any other demand raised under the Act, or these rules, the officer of Federal excise shall have the same powers which under the Code of Civil Procedure 1908 (V of 1908), a Civil Court has for the purpose of recovery of an amount due under a decree.

61. Payment of arrears in installments.—The Collector of Federal excise may, if requested in writing, may for reasons to be recorded in writing, allow any registered person to deposit arrears of duty recoverable from him in installments subject to such reasonable conditions or limitations as he may deem appropriate.

CHAPTER XIII

ENTRY, SEARCH, SEIZURE, INVESTIGATION AND CONFISCATION

62. Authorized officer to have free access to premises, equipment, stocks and accounts relating to excisable goods and excisable services.—Any officer authorised in writing by the Collector in this behalf, shall have free access at all times to any premises and to any place where excisable goods are processed, stored, sold or manufactured, or where excisable services are provided or rendered, and may¹³⁵[***] inspect the building, the plant, the machinery, and the stocks, and the accounts, and may at any time check the records of the goods stocked in, or removed from the factory, or place, or their transfer within a factory, to that part of the premises, if any, in which they are to be used for the manufacture of any other commodity, or the record being maintained where excisable services are provided or rendered, whether for the purpose of testing the accuracy of any return or statement submitted under the Act or these rules, or of informing himself as to any particulars regarding which information is required for the purposes of the Act or these rules.

63. Powers of the authorised officer.—(1) Any officer duly empowered by the Collector may stop and search any vessel, cart or other means of conveyance for excisable goods, and may seize and remove or detain any goods in respect of which it appears to him that duty should have been, but has not been levied, or that any contravention of the provisions of the Act or these rules has occurred subject to Chapter IV of the Act.

(2) Every officer of Customs duly empowered by the Collector shall have, use, and exercise all such and the like powers and authority for the search, examination, removal, seizure, detention and confiscation of any vessel, cart, or other means of conveyance, or any horse or other animal, or any goods liable to confiscation under the Act or these rules, as are, or may be, conferred on the like officer of Federal excise.

Explanation: For the purpose of this rule, excisable goods means cigarettes and beverages

64. Power to enter and search.—(1) The Central Board of Revenue may empower any officer of any department under its control to enter and search at any time by day or by night any land, building, enclosed place, premises, or other place upon or in which he has reason to believe that excisable goods are being processed, sorted, stored, manufactured or excisable services are provided or rendered in contravention of the provisions of the Act or these rules subject to Chapter IV of the Act.

65. Notices.—Every notice under the Act or these rules shall be deemed to be served on the date on which a copy thereof is tendered or delivered to the person on whom it is to be served, or to his agent, if he has any or, when the notice has not been so served, the date which shall appear to the officer holding

135. In rule 62, after the word “may” appearing for the first time, the words and commas “, with notice to the owner,” was omitted vide SRO 561 (I)/2006 dated.5th June, 2006

the inquiry to be the date on which the person on whom the same is to be served has become aware of the issue.

66. Confiscation and disposal of goods.-(1) when anything is confiscated under the Act or these rules, such thing shall thereupon vest in the Government.

(2) The officer adjudging confiscation shall take and hold possession of the thing confiscated, and every officer of Federal excise or of Police, on the requisition of such officer, shall assist him in taking and holding such possession.

(3) Articles of which confiscation has been adjudged and in respect of which the option of paying a penalty in lieu of confiscation has not been exercised, shall be sold, destroyed or otherwise disposed of in such manner as the Collector may direct.

67. Seizure of plant and machinery.-(1) In cases where any plant or machinery is being used for the manufacture or production of counterfeit goods, such plant or machinery shall be seized by the authorized officer of Federal excise not below the rank of Additional Collector.

(2) The plant and machinery seized under sub-rule (1) shall be liable to outright confiscation and destroyed in such manner as may be approved by the Collector subject to the law.

CHAPTER XIV

AUDIT

68. Audit.-(1) The Collector may depute any Federal excise officer subordinate to him to conduct audit of the records and accounts etc., of any person registered under the Act.

(2) The Federal Excise officer who has conducted audit shall issue audit observation pointing out the contraventions of the Act or rules and the amount of duty of excise or any amount payable under this Act or the rules made thereunder and the registered person may, within a period of fifteen days of the receipt of audit observation, submit his point of view in writing.

(3) If, within the period prescribed in sub-rule (2), no reply is received or the reply furnished by the registered person is found unsatisfactory, the Federal Excise Officer shall issue an audit report specifying the amount due from him under any of the provisions of this Act or the Rules made thereunder.

(4) Notwithstanding the penalties prescribed in section 19, if a registered person wishes to deposit the amount of duty not paid, short paid or the amount of duty evaded along with default surcharge voluntarily, whenever it comes to his notice, before receipt of notice of audit, no penalty shall be recovered from him:

Provided that if a registered person wishes to deposit the amount of duty not paid, short paid or amount of duty evaded along with default surcharge during the audit, or at any time after issuance of show cause notice he may deposit such amount along with twenty five percent of the amount of penalty prescribed under this Act or the rules made thereunder and in such case, further proceedings on the show cause notice shall abate.

69. Scope of audit.-The scope of the audit shall unless otherwise specified, be the expression of professional opinion about the propriety and accruing of the following, namely:-

- (a) the quality of the records, accounts, invoices, returns and statements maintained, issued or furnished;
- (b) the declarations, assessments and payments made on the monthly returns and challans submitted;
- (c) performance of the obligations under the provisions of the Act and these rules;
- (d) comparison of production vis-à-vis installed capacity;

- (e) comparison of production vis-à-vis raw materials and inputs acquired;
- (f) the valuation of the goods as made and declared;
- (g) adjustments of duty availed;
- (h) refunds and rebates taken;
- (i) concessions and exemptions availed;
- (j) stocks of inputs and outputs; and
- (k) need and direction for further enquiries or investigation.

70. Rectification of genuine errors in records.-A registered person shall be allowed to rectify genuine errors in records identified during audit provided that he discharges the liability, if any, accruing from the identification of such errors prior to the rectification thereof and each such rectification allowed and made shall be recorded in the audit report.

71. Stock-taking during audit.-Where needed, stock-taking shall be conducted during audit.

72. Audit of composite units.-In case of registered persons who are paying Federal excise duty as well as sales tax, the audit shall be conducted on composite basis by such team of officers as may be constituted by the Collector.

73. Period of audit.-All audits for the purpose of Federal excise duty shall be conducted on annual basis unless the Collector specifically directs audit of any registered person for a shorter period.

¹³⁶**[73A Selection and conduct of audit.**-(1) This rule shall apply to selection of cases for audit by the FBR under section 42B of the Federal Excise Act, 2005.

(2) The following steps shall be followed for selection of cases for audit through a computer ballot on random and parametric selection basis for Tax periods mentioned therein, namely:-

- (a) data of all returns (e-filed and manually filed) shall be utilized as a basic data;
- (b) The Board shall decide the cases of persons or classes of persons which are to be excluded from audit selection and such exclusions shall be publicized each year through FBR's web-portal for information, prior to the process of balloting or selection;
- (c) cases falling under exclusions shall be identified and such cases shall be excluded from the data to be used for balloting;
- (d) the data of the remaining cases shall be utilized for computer ballot for audit selection;
- (e) for each tax period cases for audit shall be selected in accordance with the predetermined percentage to be publicized through FBR's web-portal, and prior to the balloting process, each year;
- (f) immediately after computer ballot, the lists of selected case shall be generated and placed on FBR's web-portal;
- (g) the whole balloting system for audit selection shall be based only on the NTN/ CNICs of the filers;
- (h) the NTNs and CNICs of the cases selected for audit shall be communicated to concerned RTOs and LTUs as per their respective jurisdictions;

¹³⁶ Inserted vide SRO 55(I)2016, dated 28th January, 2016

- (i) for the purpose of selection of cases on parametric basis, risk parameters for persons or classes of persons to be used for balloting, wherever necessary, shall be determined by the board, as under:-
 - (I) risk parameters for persons or classes of persons to be used for balloting shall be determined by the Board;
 - (II) audit selection parameters may be based upon the following:-
 - (A) financial ratios for the year viz a viz the history of the case;
 - (B) financial ratios viz a viz industrial, sectoral or national ratios;
 - (C) industrial comparisons or bench marks;
 - (D) quantum of losses or refunds beyond certain thresholds; or
 - (E) compliance history; and
- j) computer balloting process in both categories of selection for audit shall be held in the presence of representatives from Chambers of Commerce and Industries and representatives of Tax Bar Associations,
- (3) The cases selected for audit by the Board shall be processed as per the procedures given below:-
 - (I) Commissioner Inland Revenue concerned shall issue intimation letter to the taxpayer about the selection of his case for audit with the following details:-
 - (A) section under which selection has been made;
 - (B) tax period for which the case has been selected for audit;
 - (C) mode of selection whether random or parametric;
 - (D) compliance requirements on the part of taxpayer e.g.-
 - (a) provision of prescribed books of accounts;
 - (b) supporting information and documents etc;
 - (c) computerized data, access to computerized data or provision of attested hard copies of computerized data.
 - (4) On completion of examination of books of accounts, data or information under this rule the discrepancies, if found, shall be intimated to the taxpayer for obtaining taxpayers explanation, in the form of audit report, seeking taxpayer's explanation on these points.
 - (5) Explanations of the taxpayer where found not acceptable, shall be intimated to the taxpayer, through a notice under section 46(2A) of the Federal Excise Act, 2005 about the assessment of duty alongwith the rationale or basis of such amendment and necessary tax assessment order shall be passed under section 46 of the said Act, after affording adequate opportunity of hearing to the taxpayer.]

CHAPTER XV MISCELLANEOUS

74. Authorization, delegation and exercise of powers.-(1) The Director General Large Taxpayers' Unit and other officers posted in such Units are authorized to exercise all the powers conferred by the Act and rules in respect of the taxpayers falling in the jurisdiction of such Large Taxpayers' Units.

(2) The powers to arrest, prosecute, summon and confiscation shall be exercised by all Federal excise officers,—

- (a) not below the rank of a Deputy Superintendent of Federal excise for the purposes of sub-section (1) of section 22 of the Act;
- (b) not below the rank of a Superintendent of Federal excise for the purposes of section 23 of the Act; and
- (c) all officers of Customs not below the rank of an Assistant Collector for the purposes of section 27 of the Act.

(3) The Board may authorize any Federal excise officer to exercise all or any of the powers conferred by the Act or these rules.

(4) Unless the Board in any case otherwise directs, the Collector may authorise any officer subordinate to him to exercise throughout his jurisdiction, or in any specified area therein, all or any of the power of a Collector under these rules.

(5) The officer of Federal Excise shall be competent to exercise all powers and discharge all duties conferred or imposed on any officer lower in rank to him.

75. Agent of registered person.-In case any person is authorized by the registered person to act on his behalf in connection with matters relating to Federal excise whether under his employment or not, any act done by such person in violation of the provisions of the Act or rules made thereunder shall be deemed to have been done by the registered person and shall be dealt with accordingly under the law.

76. Installation and use of any specified device or equipment etc.-The Board or the Collector may in case of any excisable goods or registered persons or class thereof, require the installation and use of any specific instrument, device, equipment or system for the purpose of excise stamping or banderole of cigarettes, measurement, quantification, weighment, testing, grading, segregation, categorization, record keeping, documentation or for similar other purposes and every person required to do so shall be bound to meet the requirements and obligations specified in this regard at his cost.

77. Disputes regarding contents of excisable goods.-All disputes with regard to the contents and classification of excisable goods shall be determined by reference to such authority or laboratory as the Board may, by general or special order, empower in this behalf.

78. Extension of time and period.-Where any rule specifies any time or period within which any application is to be made or other act or thing is to be done, the Board, may in the particular circumstances of a case or class of cases, permit it to be made or done within such longer or shorter time or period as it may consider appropriate.

79. Power to issue supplementary instructions.-The Board may issue instructions providing for any supplemental matters arising out of these rules.

80. Repeal.-Subject to the provisions of section 24 of the General Clauses Act, 1897 (X of 1897), the Central Excise Rules, 1944 are hereby repealed.

¹³⁷[FORMS FE-1, FE-11 & FE-111 ***]

¹³⁸[***]

¹³⁹ [ANNEX					
[See rule 40A(6a)]					

137. The Form "FE-I, FE-11, FE-111 were omitted vide SRO 546(I)/2008 dated.11th June, 2008.

138. FORMS FE-IV, FE-IV (A), FE-IV(C), FE-IV (D), FE-IV (E) and FE-IV (F) were omitted vide SRO 371(I)/2008,dated.14th April,2008

139. After FE-IV, Annex was added vide SRO 647 (I)/2006, 21st June, 2006

Quarterly reconciliation of Federal Excise Services provided by the Banking Companies under rule 40A of the Federal Excise Rules, 2005					
Name of the Bank					
Federal Excise Registration No.					
Quarter ended					
S No.	Particulars of service	Value of Services as per Return(in Rs)			
		Month 1	Month 2	Month 3	Total
a)	L/C commission;				
b)	guarantee commission;				
c)	brokerage commission;				
d)	issuance of pay order and demand drafts;				
e)	bill of exchange charge;				
f)	transfer of money including telegraphic transfer, mail transfer and electronic transfer;				
g)	providing bank guarantees;				In Rs
h)	bill discounting commission;	Value of services as above	FED paid @	Input tax adjustment claimed	Net FED paid
i)	safe deposit lockers fee;				
j)	safe vaults;				
k)	credit and debit card issuance, processing, operation charges; and				
l)	commission and brokerage on foreign exchange dealings;				
m)	Advances & loan				
n)	Financial Leasing				
o)	Commodity or equipment leasing				
p)	Hire-purchase leasing				
q)	Other leasing				
r)	Services provided as a banker to an issue				
s)	Others				
	Total:				

RECONCILIATION

Month 1
Month 2
Month 3

Total:

Amount of Services as per published accounts

Difference if any:

¹⁴⁰[CHAPTER XVI

RULES FOR MAINTENANCE OF RECORDS AND PAYMENT OF FEDERAL EXCISE DUTY BY TOBACCO GREEN LEAF THRESHING (GLT) UNITS

81. Interpretation and application.-(1) Tobacco Green Leaf Threshing units” mean those units which are processing and converting tobacco green leaf into unmanufactured tobacco useable for manufacture of cigarettes.

(2) The provisions of this Chapter shall apply to the Tobacco Green Leaf Threshing units working independently or operating in the premises of cigarette manufacturing factories

¹⁴¹[**82. Issue of tax invoice.**-(1) At the time of sale of processed unmanufactured tobacco to a cigarette manufacturing unit or any other person, in case of an independent Green Leaf Threshing (GLT) unit, or transfer thereof for in-house manufacturing of cigarettes by a composite GLT unit, a tax invoice, as set out in Annexure-I, shall be issued. In case of export of processed unmanufactured tobacco by GLT units, such manufacturer or person shall be entitled to zero rating in terms of section 5 of the Act and shall issue zero rated invoice.

(2) In case of contract processing or toll manufacturing by GLT units, the duty shall be charged at the rate as specified at serial 7 of the First Schedule to the Act and the same shall be shown on the tax invoice along with processing charges.];

¹⁴²[82A.Bar on sale to inactive persons.- A GLT unit shall not sell unmanufactured tobacco to any person who is not on Active Taxpayers' List maintained under the Act.];

83. Monthly return by GLT units.-GLT units shall furnish monthly return as prescribed in rule 47. Registered cigarette manufacturing factories shall be entitled to claim adjustment of federal excise duty paid by them on processed unmanufactured tobacco purchased from GLT units ¹⁴³[or as transferred from in-house GLT facility].

84. Declaration by GLT units.-The GLT units ¹⁴⁴[(whether stand alone or composite)] shall declare all their warehouses, depots and stores for storage of processed unmanufactured tobacco to the Collector of respective jurisdiction. Such declaration shall be made in the first month of every year unless the status changes during the year which shall require an amendment.

¹⁴⁵[**85. Cigarette manufacturing factories operating their own GLT.**-Cigarette manufacturing factories operating their own GLT units shall be required to issue invoices and pay duty as stipulated in rule 82 and shall maintain separate invoice book, register of receipts, issue and balances as prescribed in Annex-II.];

140 . Chapter XVI was inserted vide SRO 370(I)/2008 dated 14th April, 2008

141 . Rule 82 was substituted vide SRO 1149(I)/2018 dated 18th September, 2018. At the time of substitution the Rule 82 was as under

“82. Issue of tax invoice.-(1) At the time of sale of processed unmanufactured tobacco, the GLT units shall issue a tax invoice as per Annex-I, to a cigarette manufacturer or any other person. In case of export of processed unmanufactured tobacco by GLT units, such manufacturer or person shall be entitled to zero-rating in terms of section 5 of the Act and shall be issued zero-rated invoice.

(2) Contract processing of unmanufactured tobacco by GLT for any person shall be specifically mentioned in tax invoice indicating process charges and federal excise duty leviable thereon”

142 . Inserted vide SRO 1149(I)/2018 dated 18th September, 2018

143 . Inserted vide SRO 1149(I)/2018 dated 18th September, 2018

144 . Inserted vide SRO 1149(I)/2018 dated 18th September, 2018

145 . Rule 85 was substituted vide SRO 1149(I)/2018 dated 18th September, 2018. At the time of substitution the Rule 85 was as under

“85. Cigarette manufacturing factories operating their own GLT.-Cigarette manufacturing factories operating their own GLT units shall not be required to issue invoices for self-consumption of processed unmanufactured tobacco for manufacture of cigarettes. They shall make a separate entry for each receipt of processed unmanufactured tobacco and shall maintain a register of receipts, issues and balances as prescribed in Annex-II.”

86. Single monthly return.-Cigarette manufacturing factories, operating GLT units within their premises, shall file single monthly return as prescribed in these rules.

¹⁴⁶**[87. Mandatory monitoring of GLT Units.**-(1) The Commissioner having jurisdiction shall post officers of Inland Revenue at the premises of GLT Units, whether working separately or as part of a cigarette manufacturing units, for monitoring the receipts, processing, wastage, storage, issue of un-manufactured tobacco for sale, transfer or self consumption. They shall also stamp and sign the tax invoice issued by the GLT units.

(2) It shall be the responsibility of GLT units to provide the officers so posted, with in-house accommodation and office space to enable them to perform their duties in an efficient manner.

(3) The officers posted at the GLT units shall be responsible for framing a daily report of receipts, processing, wastage and issuance of tobacco and duty leviable thereon to the concerned Commissioner for reconciliation with monthly returns.

88. Federal excise invoice to accompany vehicles.-All vehicles transporting un-manufactured tobacco shall be liable to carry a copy of Federal excise invoice as evidence of charge ability of Federal excise.

89. Requirements under federal excise Notification No. S.R.O. 217(I)/2010, dated the 31st March, 2010 to be applicable.-(1) The documents and requirements prescribed in the federal excise Notification No. S.R.O. 217(I)2010, dated the 31st March, 2010 shall also be applicable, mutatis mutandis, to unmanufactured tobacco, along with additional requirement, as specified in sub-rules (2) and (3). The additional requirements shall also be applicable to cigarettes.

(2) Tax invoice-unmanufactured tobacco, stock transport advice-cigarettes, sales-cum-transport invoice shall be generated through FBR's e-portal.

(3) The invoices and advices as prescribed shall bear unique and distinguishable serial numbers.

Provided that till such time, the FBR's e-portal is not developed for the transactions stipulated herein, or in the event of a natural disaster, national calamity or a Government ordered network and data services shutdown, which result in severed internet connectivity, the manually prepared invoices or advices, duly authenticated by the officers posted, may be used and the same should be uploaded when the connection is restored.].

ANNEX-I
[See rule 82]

Date _____ Invoice No. _____

TAX INVOICE OF CLEARANCE OF PROCESSED UN-MANUFACTURED TOBACCO																					
Name of the Seller / Manufacturer:																					
Sales Tax/FED Registration No: Name & Address of Consignee/Buyer CNIC/NTN	<table border="1" style="width: 100%; height: 20px; margin-bottom: 10px;"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table> <div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 10px;"></div> <div style="border-bottom: 1px solid black; width: 100%;"></div>																				

¹⁴⁶ . Added vide SRO 1149(I)/2018 dated 18th September, 2018

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¹⁴⁷[Annexure

[see sub-rule (1) of Rule 55]

**Application for Alternative Dispute Resolution
under section 38 of the Federal Excise Act, 2005**

To,
The Chairman,
Federal Board of Revenue,
Islamabad

Dear Sir,

The undersigned being _____ (name and address of the applicant) duly authorized hereby apply for hardship and dispute resolution under section 38 of the Federal Excise Act, 2005.

2. Necessary details of the dispute or hardship are set out below and in the Addendum to this application.

3. A request is made to constitute a Committee as provided under sub-rule (2) of rule 55 of the Federal Excise Rules, 2005.

4. As provided in clause (ii) of sub-section (2) of section 38, I hereby nominate Mr/Ms_ (name and address of the senior chartered accountant or senior advocate or reputable businessman from a panel notified by the Board). To be a member of the said Committee.

5. The following documents as are necessary for the resolution of the dispute or hardship are enclosed.

- (a) _____
(b) _____
(c) _____

Yours faithfully,

Signature _____

Name (in block letters) _____

NTN/STRN

Address _____

Date _____

¹⁴⁷. Added vide SRO 489(I)/2019 dated 25th April, 2019

Addendum

[see paragraph 2 of the Annexure]

- (1) Name of the applicant (in block letters) _____
- (2) National tax number/STRN _____
- (3) CNIC (for individuals) _____
- (4) Address of the applicant _____
- (5) Telephone Number _____ e-mail address _____
Fax Number _____
- (6) Tax period to which the dispute or hardship relates _____
- (7) The Commissioner with whom a dispute has arisen _____
- (8) The following is the statement of the relevant facts and law with respect to dispute or hardship having bearing on the questions on which the resolution is required (Please annex extra sheet, if required):-

- (9) Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of questions on which resolution is required is as follows (Please annex extra sheet, if required):-

- (10) The extent or the amount of tax which the applicant agrees to pay, if any.
Rs. _____
- (11) The undersigned, solemnly declares that-
 - (a) full and true particulars of the dispute or hardship for the purposes of resolution have been disclosed and no material aspect affecting the determination of the application filed under section 38 of the Federal Excise Act, 2005, in this behalf has been withheld;
 - (b) the above issues are pending before (name of the appellate forum, ATIR or Court)/ not pending before any forum, ATIR, High Court or Supreme Court of Pakistan for adjudication.

Yours faithfully,

Signature _____

Name (in block letters) _____

Designation _____

Date _____]

[C.N.I (2) CEB/05]

(AAMER AMIN BHATTI)
SECRETARY (ST& FE-L&P)