

**Government of Pakistan  
(Revenue Division)  
Central Board of Revenue**

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Islamabad the 15<sup>th</sup> June , 2002

**NOTIFICATION  
(CUSTOMS)**

**S.R.O.371 (I)/2002.-** In exercise of the powers conferred by clause (b) of section 2 of the Customs Act, 1969 (IV of 1969) , the Central Board of Revenue is pleased to assign the functions of the appropriate officer, referred to in various sections of the Customs Act, 1969(IV of 1969), specified in column (2) of the table below, to the officers of customs mentioned in the corresponding entry in column (3) of the said table.

**TABLE**

S.No	Provision of the Customs Act, 1969	Officers of Customs
(1)	(2)	(3)
1.	Section 24.	Superintendent/Principal Appraiser.
2.	Section 25A.	Additional Collector of Customs.
3.	Section 32(4),- (i) read with section 32(2); and (ii) read with section 32 (3).	Officer of Customs competent to adjudicate the case under section 179 of the Customs Act, 1969. Superintendent/Principal Appraiser.
4.	Section 44.	Inspector/Preventive Officer/Ministerial clerk.
5.	Section 45.	Deputy Superintendent/Inspector.
6.	Section 47.	Deputy Superintendent/Inspector/ Preventive Officer/Appraiser.
7.	Section 48.	Inspector/Preventive Officer/Examiner.
8.	Section 49.	Superintendent/Principal Appraiser.
9.	Section 50.	Inspector/Preventive officer.
10.	Section 51.	Inspector/Preventive Officer/Examiner.
11.	Section 52.	Inspector/Preventive Officer.
12.	Section 53(2),- (i) clauses (a) and (b); and (ii) clause (c).	Ministerial clerk/ Inspector/ Preventive Officer/ Examiner. Inspector/Preventive Officer/Examiner.
13.	Section 54(2),- (i) clauses (a) and (b); and (ii) clause (c).	Ministerial clerk/Inspector/Preventive Officer/Examiner. Inspector/ Preventive Officer/Examiner.
14.	Section 55(1),- (i) clauses (a) and (b); and (ii) clauses (c), (d) and (e).	Inspector/Preventive Officer/Examiner

15.	Section 56.	Superintendent/Principal Appraiser. Inspector/Preventive Officer/Examiner.
16.	Section 57.	Assistant Collector.
17.	Section 58.	Inspector/Preventive Officer/Examiner.
18.	Section 60.	Deputy Superintendent/Inspector/ Preventive Officer/Appraiser.
19.	Section 62.	Deputy Superintendent/Inspector/ Preventive Officer/Appraiser.
20.	Section 64.	Superintendent/Principal Appraiser.
21.	Section 65.	Superintendent/Principal Appraiser.
22.	Section 66.	Superintendent/Principal Appraiser.
23.	Section 68.	Deputy Superintendent/ Inspector Preventive Service/Appraiser.
24.	Section 74.	Inspector/Preventive Officer.
25.	Section 75.	Inspector/Preventive Officer.
26.	Section 76.	Inspector/Preventive Officer/Examiner.
27.	Section 77.	Superintendent/Principal Appraiser.
28.	Section 78 (1). Section 78 (3). Section 78(4).	Superintendent/Principal Appraiser Inspector/Preventive Officer/Examiner.
29.	Section 79 (1).  Section 79(1). Section 79(2).	Superintendent/Principal Appraiser. Ministerial Clerk/Inspector/Preventive Officer/Examiner. Superintendent/Principal Appraiser Assistant Collector.
30.	Section 80.	Superintendent/Principal Appraiser.
31.	Section 81.	Assistant Collector.
32.	Section 82.	Assistant Collector.
33.	Section 83.	Superintendent/Principal Appraiser.
34.	Section 86.	Assistant Collector.
35.	Section 88 (1). Section 88 (4).	Inspector/Preventive Officer/Examiner. Deputy Superintendent/Inspector Preventive Service/Appraiser.
36.	Section 91.	Inspector/Preventive Officer/Examiner
37.	Section 92.	Inspector/Preventive Officer/Examiner.
38.	Section 93.	Deputy Superintendent/Inspector Preventive Service/Appraiser.
39.	Section 94(1). Section 94(2).	Superintendent/Principal Appraiser. Assistant Collector.
40.	Section 96.	Assistant Collector.
41.	Section 98.	Additional Collector of Customs.
42.	Section 101.	Deputy Superintendent/Inspector Preventive Service/Appraiser.
43.	Section 107.	Superintendent/Principal Appraiser.
44.	Section 111.	Assistant Collector.
45.	Section 112.	Assistant Collector.
46.	Section 113.	Inspector/Preventive Officer/Examiner.
47.	Section 114.	Superintendent/Principal Appraiser.
48.	Section 115.	Assistant Collector.

49.	Section 116.	Collector of Customs.
50.	Section 117.	Inspector/Preventive Officer/Examiner.
51.	Section 119.	Inspector/Preventive Officer/Examiner.
52.	Section 121.	Superintendent/Principal Appraiser.
53.	Section 124.	Superintendent/Principal Appraiser.
54.	Section 129.	Superintendent/Principal Appraiser.
55.	Section 130.	Deputy Superintendent/Inspector Preventive Service/Appraiser.
56.	Section 131,- (i) clause (a) sub-clause(i)  (ii) clause (a) sub-clause(iii); and  (iii) clause (b).	Ministerial Clerk/Inspector/Preventive Officer/Examiner. Superintendent/Inspector Preventive Service/ Principal Appraiser. Deputy Superintendent/Inspector Preventive Service/Appraiser.
57.	Section 132.	Superintendent/Principal Appraiser.
58.	Section 133.	Assistant Collector.
59.	Section 134.	Assistant Collector.
60.	Section 135.	Superintendent/Principal Appraiser.
61.	Section 137.	Superintendent/Principal Appraiser.
62.	Section 139.	Inspector/Preventive Officer.
63.	Section 143.	Deputy Superintendent/Inspector Preventive Service.
64.	Section 145.	Ministerial Clerk/Inspector/Examiner.
65.	Section 147.	Ministerial Clerk/Inspector/Preventive Officer/Examiner.
66.	Section 148.	Superintendent/Principal Appraiser.
67.	Section 149.	Superintendent/Principal Appraiser.
68.	Section 151.	Inspector/Preventive Officer/Examiner.
69.	Section 153.	Superintendent/Principal Appraiser.
70.	Section 156(1).  (i) Appropriate officer to sanction removal from one warehouse to another under section 99 and 100; (ii) Removal of such goods as samples under section 94; and  (iii) i n all other cases of removal of goods from a warehouse.	Collector of Customs.  Assistant Collector.  Superintendent/Principal Appraiser.
71.	Section 156(5).	Superintendent/Principal Appraiser.
72.	Section 156(16).	Superintendent/Principal Appraiser.
73.	Section 156(26).	Inspector/Preventive Officer/Examiner.
74.	Section 156(27).	Inspector/Preventive Officer/Examiner.
75.	Section 156(28).	Inspector/Preventive Officer/Examiner.
76.	Section 156(37).	Inspector/Preventive Officer/Examiner.
77.	Section 156(49).	Superintendent/Principal Appraiser.

78.	Section 156(50).	Inspector/Preventive Officer/Examiner.
79.	Section 156(54).	Inspector/Preventive Officer/Examiner.
80.	Section 156(58).	Inspector/Preventive Officer/Examiner.
81.	Section 156(70).	Inspector/Principal Appraiser.
82.	Section 157.	Officer of customs competent to adjudicate the case under section 179 of the Customs Act, 1969.
83.	Section 158.	Inspector/Preventive Officer/Examiner.
84.	Section 160.	Inspector/Preventive Officer/Examiner.
85.	Section 161(1).	Inspector/Preventive Officer/Examiner.
86.	Section 164.	Inspector/Preventive Officer/Examiner.
87.	Section 165.	Inspector/Preventive Officer/Examiner.
88.	Section 168.	Inspector/Preventive Officer/Examiner.
89.	Section 169.	Inspector/Preventive Officer/Examiner.
90.	Section 174.	Inspector/Preventive Officer/Examiner.
91.	Section 183(1).	Officer of customs competent to adjudicate the case under section 177 of the Customs Act, 1969.
	Section 183(2).	Superintendent/Principal Appraiser.
92.	Section 186.	Inspector/Preventive Officer/Examiner.
93.	Section 194.	Assistant Collector.
94.	Section 197.	Inspector/Preventive Officer/Examiner.
95.	Section 198.	Inspector/Preventive Officer/Examiner.
96.	Section 199.	Inspector/Preventive Officer/Examiner.
97.	Section 202.	Assistant Collector.

98.	Section 208.	Inspector/Preventive Officer/Examiner.
99.	Section 210.	Superintendent/Principal Appraiser.
100	Section 223. .	Officer of Customs competent to adjudicate the case under 179 of the Customs Act, 1969/Collector Appeals.
101	Section 224,- .	
	(i) read with section 22 proviso (delay in re-importation of goods produced or manufactured in Pakistan);	Up to one year, Collector of Customs.
	(i-a)read with section 33 (delay in claiming refund of customs duties);	Up to one year; Collector of Customs.
	(ii) read with section 96(3) (delay in discharge of demand for rent for dues);	Assistant Collector.
	(iii) read with section 107(2)(delay in submission of application for clearance of warehoused goods);	Superintendent/Principal Appraiser.
	(iv) read with section 112(2)(delay in payment of duty etc.);	Assistant Collector.
	(v) read with section 198 (delay in filing of appeal); and	Collector Appeals.
	(vi) read with section 199(2) (delay in taking delivery of samples.).	Superintendent/Principal Appraiser.

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[C. No.6 (4)/2002-CB]

**(Khalid Nasim)**  
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