

not be less than eighty-four *per cent* of the retail price specified under column (⁴[2]) of serial No. 11 of Table I of the First Schedule to the Act.

24C Time and manner of payment of duty.— (1) Federal excise duty chargeable on the clearances made during a month shall be deposited on the last working day of the month, in the designated branch of National Bank of Pakistan:

Provided that the duty chargeable on the clearances, if any, made after the business or office hours on the last working day of a month, shall be deposited on the first working day of the following month.

(2) The Federal excise return shall be furnished on the 15th day of the month following the tax period.]

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.

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.

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.

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.

⁴ Figure “2” substituted for “4” vide SRO 561(I)/2006 dated 5.6.2006.

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 DRAWBACK AND REFUND OF DUTY

32. 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 rebate of duty paid on any excisable goods.

(3) The claim for the rebate 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 rebate 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 rebate 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. 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 rebate 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 rebate of Federal excise duty as per conditions prescribed under the relevant Export Policy;
- (b) export of consumer goods to any country, in retail packings, bearing the retail price in Pakistani rupees; and
- (c) export of exciseable 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).*

(3) A person desiring to be granted a rebate 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 rebate, 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 rebate; and

(c) to be deprived of the benefit of such rebate for a period of one year.

(7) No rebate shall be granted if the claim for rebate 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 drawback or refund.—The claims for refund or rebate of duty of excise shall be decided by the following officers of Federal excise, namely:-

S.No.	Description	Limit in each claim
(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 alongwith 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 drawback claim.—No claim for refund of duty of excise or rebate 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 all kind of insurance except life insurance.

(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 on the 7th day following the month in which the premium is received.

(4) For every month, the insurance company shall file a return electronically in the form FE-IV(a) by the 15th day of the following month to the Collectorate in whose jurisdiction the insurance company is registered.

(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 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.

⁵[40A. **Special procedure for collection of excise duty on services provided by banking companies, financial institutions and non-banking finance companies.**— (1) The provisions of these rules shall apply for collection and payment of excise duty by persons providing or rendering financial services as defined under these rules.

(2) Every banking company, financial institution and non-banking finance company shall pay the Federal excise duty levyable on the services rendered or provided by the company or institution to any person. For the purpose of levy of excise duty under these rules, the services provided by the banking companies, financial institutions and non-banking finance companies shall represent:—

- (a) L/C commission;
- (b) guarantee commission;
- (c) brokerage commission;
- (d) issuance of pay order and demand drafts;
- (e) bill of exchange charges;

⁵ Rules 40A and 40B inserted vide SRO 561(I)/2006 dated 5.6.2006.

- (f) transfer of money including telegraphic transfer, mail transfer and electronic transfer;
- (g) providing bank guarantees;
- (h) bill discounting commission;
- (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.

(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, FE-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 customers.

(5) The duty due for each month shall be paid by the Head Office of the company or institution by the 14th day of the following month in respect of the services provided upto the last working day of each calendar month. For every month, the company or institution shall file a return electronically in the form FE-IV(b) under rule ⁶[47] by the 15th day of the following month to the Collectorate in whose jurisdiction it is registered.

(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.

(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.

40B. Special procedure for collection of excise duty on services provided by foreign exchange dealers including exchange companies and money changers.— (1) The provisions of these rules shall apply for collection and payment of excise duty by foreign exchange dealers including exchange companies and money changers whether or not licensed by the State Bank of Pakistan to conduct foreign exchange dealings.

⁶ Figure “47” substituted for figure “49” vide SRO 647(I)/2006 dated 21.6.2006.

(2) Every foreign exchange dealer including an exchange company and money changer shall pay the Federal excise duty leviable on the services rendered or provided to any person. For the purpose of levy of excise duty under these rules, the services provided by the foreign exchange dealers shall represent the commission and brokerage on foreign exchange dealings.

(3) The Head Offices of the foreign exchange dealers shall apply to the Central Registration Office located at Central Board of Revenue for excise registration in the form, FE-1 under rule 3.

(4) The duty under these rules shall be paid by the foreign exchange dealers on the gross amount of commission or brokerage charged for service provided to the customers.

(5) The duty due for each month shall be paid by the Head Office of the foreign exchange dealer by the 14th day of the following month in respect of the services provided upto the last working day of each calendar month. For every month, the foreign exchange dealer shall file a return electronically in the form FEIV(c) under rule 49 by the 15th day of the following month to the Collectorate in whose jurisdiction he is registered.

(6) In case duty is not deposited by the dealer 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.

(7) The Head Office of the foreign exchange dealer 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.

(8) Audit of the records for verification of payment of excise duty under these rules, shall be conducted by concerned Collectorate of Sales Tax and Federal Excise as and when required but not more than once a year.]

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.

(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, pilotage 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 challan No. & date
1	2	3	4	5	6

⁷[41A. **Special procedure for collection of excise duty on services provided by aircraft operators in respect of passengers embarking on international journey from Pakistan.**— (1) The provisions of these rules shall apply for collection and payment of excise duty by the aircraft operators in respect of passengers embarking on international journey from Pakistan including chartered flights. Hajj passengers, transit passengers and supernumerary crew shall be excluded from the scope of these rules.

(2) Every aircraft operator, including foreign airlines operating from Pakistan, engaged in providing services of international travel from anywhere in Pakistan shall charge and pay the excise duty leviable on such services rendered or provided to any person. For the purpose of levy of excise duty under these rules, the services provided by the aircraft operators shall represent the total charges received from the passengers excluding the taxes and fees leviable thereon.

⁷ Rule 41A inserted vide SRO 561(I)/2006 dated 5.6.2006.

(3) The airlines and aircraft operators shall, if not already registered, shall apply to the Central Registration Office located at Central Board of Revenue for excise registration in the form, FE-1 under rule 3.

(4) The duty under these rules shall be charged and paid by the airline on the face value of the ticket excluding the taxes and fees leviable thereon. In case of chartered flights duty shall be charged on the amount of charter charges excluding the taxes and fees leviable thereon.

(5) The duty due for each month shall be paid by the airline by the 14th day of the following second month in respect of the services provided upto the last working day of each calendar month. The airlines and aircraft operators shall file a monthly return electronically in the form FE-IV(d) under rule 49 by the 15th day of the month to the Collectorate in whose jurisdiction it is registered.

(6) In case duty is not deposited by the airline 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.

(7) The Head Offices of the airlines 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 ascertainment of payment of excise duty on the services mentioned in the scope of these rules.]

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 them 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. and date	Name of client/ customer	Name of the media company	Brief of the job	Amount of charges bills/ to be billed	Commission involved	Amount of Federal 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, alongwith 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 ending 20

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.

⁸[42A. **Special Procedure for cable TV operators.**—(1) Every person providing or rendering services as a cable TV operator shall obtain Federal excise registration from the Collector of Federal Excise having jurisdiction and shall pay Federal excise duty leviable on the services provided or rendered by him at the rate specified in Table-II of the First Schedule to the Act.

(2) The cable TV operator shall charge, collect and pay Federal excise duty on monthly basis through Federal excise return, which shall be deposited in the designated branch of the National Bank of Pakistan by the 14th day of the month following the month in which such services were provided or rendered. For every month, the cable TV operator shall file a return in the form FE-IV(e) under rule 49 by the 15th day of the following month to the Collectorate in whose jurisdiction it is registered.

(3) No adjustment of Federal excise duty or sales tax shall be admissible to the cable TV operators.

(4) Each cable TV operator shall maintain a list of all subscribers to whom cable TV network services are provided or rendered and shall issue a bill of charges on monthly basis from a serially numbered bill book indicating the name and address of the subscriber as well as the amount charged from him.]

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

⁸ Rule 42A inserted vide SRO 561(I)/2006 dated 5.6.2006.

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 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 forms, namely:-

FORM-I

MONTHLY RETURN FOR POST PAID TELEPHONE SERVICES RENDERED BY M/S -----
----- DURING THE BILLING MONTH OF -----

Name and location of
the Revenue Office /
Service outlet
Description of
telecommunication
service
provided/rendered
Tariff-heading / subheading
as per First
Schedule to the Act
Amount billed or ought
to be billed during the
month
(1) (2) (3) (4)
FED payable FED paid Balance payable (if
any)
No. and date of
Treasury challan
(5) (6) (7) (8)

FORM-II

MONTHLY RETURN FOR PRE-PAID TELEPHONE SERVICES RENDERED BY M/S -----
----- DURING THE BILLING MONTH OF -----

No. and value of prepaid
cards sold during
the month
Name and location of
the service outlet
Description of
telecommunication
service
provided/rendered
Tariff-heading / subheading
as per First
Schedule to the Act
No. Amount
or value
(1) (2) (3) (4) (5)
FED payable FED paid Balance payable (if

any)
No. and date of
Treasury challan
(6) (7) (8) (9)

FORM-III

MONTHLY RETURN FOR TELECOMMUNICATION SERVICES RENDERED

BY M/S ----- DURING THE BILLING MONTH OF -----

Name and location of
the Revenue Office /
Service outlet
Description of
telecommunication
service
provided/rendered
Tariff-heading / subheading
as per First
Schedule to the Act
Amount billed or ought
to be billed during the
month
(1) (2) (3) (4)
FED payable FED paid Balance payable (if
any)
No. and date of
Treasury challan
(5) (6) (7) (8)

(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.]

⁹[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, using the right to deal with the goods or services of the franchiser under a franchise agreement against a pre-determined fee or royalty, 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:

⁹ Rule 43A inserted vide SRO 561(I)/2006 dated 5.6.2006.

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 franchisee at the rate of five *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.

(3) The franchisee, or as the case may be, the head office of the franchisee shall pay the duty due for a month on the last day of each month. For every month, the franchisee or the Head Office of the franchisee shall file a return in the form FE-IV(f) under rule 49 by the 15th day of the following month to the Collectorate in whose jurisdiction it is registered.

(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.]

CHAPTER IX

PAYMENT OF DUTY AND FILING OF MONTHLY RETURNS

¹⁰[

44. Payment of duty.—(1) Every person required to pay Federal excise duty shall prepare challan indicating the amount of duty payable during that month and present such challan in designated branch of the National Bank of Pakistan.

(2) A person registered in the jurisdiction of a Large Taxpayers' Unit or, as the case may be, Regional Tax Office, shall at the time of presenting his challan, legibly and conspicuously indicate the expression "LTU" or, as the case may be, "RTO", on the top right corner of the challan.

(3) The registered person shall deposit the amount of Federal excise duty due for a month on the last working day of each month.]

45. Receipt of payment by the Bank.—(1) The Bank official shall ensure that the particulars entered in all the three copies of the challan are identical and that the amount deposited by the person tallies with the amount indicated as payable in the return, and shall thereafter sign and stamp the challan indicating the date of payment of duty and submission of the challan.

(2) The Bank shall forward the original copy of the challan 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 challan in triplicate along with the instrument of payment for the amount of duty payable indicated in the challan and issue a provisional acknowledgement receipt to the registered person.

(4) On clearance of the instrument, the Bank official shall sign and stamp the challan 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 challan 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 challan 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 challan received, number of challan 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 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 challans 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 challan 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.

47. Submission of monthly return.—¹¹[(1) Every registered person shall file a monthly return in the forms set out at FE-IV and FE-IV (a to f) in accordance with the instructions printed on its reverse, by the 15th day of the following month, to the Collector of Federal excise having jurisdiction.]

(2) On receipt of return, the Computer Section of the Collectorate shall compare the amount declared thereon as payable with the amount of duty deposited in the bank against the relevant challan of the registered person and in case any discrepancy is discovered, 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 other legal action against the registered person.

CHAPTER X

APPEALS AND ALLIED MATTERS

48. Procedure for appeals to Collector (Appeals).— (1) An appeal filed to the Collector (Appeals) under section 33 of the Act after the expiry of thirty days may be admitted by the Collector (Appeals) if he is satisfied that the appellant had sufficient cause for not preferring the appeal within thirty days.

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

(3) The Collector (Appeals) shall give an opportunity to the appellant to be heard if he so desires and if so requested by the appellant, such opportunity shall be provided to the person authorized by him in writing.

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

(5) The Collector (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.

(6) The order of the Collector (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.

(7) On the disposal of appeal, the Collector (Appeals) shall communicate the order passed by him to the appellant, the adjudicating authority and the Collector of Federal excise.

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.

(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:

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 ¹²[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

¹³[ALTERNATIVE] DISPUTE RESOLUTION

53. Application for ¹⁴[alternative] dispute resolution.—Any registered person interested for resolution of any dispute under section 38 of the Act may submit a written application for ¹⁵[alternative] dispute resolution to the Central Board of Revenue, stating inter alia, the following, namely:-

¹² Substituted for word “five” vide SRO 647(I)/2006 dated 21.6.2006.

¹³ The word “ALTERNATE” substituted vide SRO 561(I)/2006 dated 5.6.2006.

¹⁴ The word “alternate” substituted vide SRO 561(I)/2006 dated 5.6.2006.

¹⁵ The word “alternate” substituted vide SRO 561(I)/2006 dated 5.6.2006.

- (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 ¹⁶[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;

¹⁶ The word “alternate” substituted vide SRO 561(I)/2006 dated 5.6.2006.

- (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.

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. Authorised 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 may, 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 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.

CHAPTER XV

MISCELLANEOUS

74. Authorisation, 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.

Federal Excise

Application for Registration

“(Corporations / Companies / AOP’s / Individuals / Services)”

(Please see the appended instructions before you fill this application form)

- This form may be filled in accordance with the appended instructions.
- Write clearly in black ink and use capital letters.
- Additional sheets may be attached if required.
- In case of any problem, please contact your area Collector or call the Central Registration Office in CBR, Islamabad.