

## **FBR issues new form of appeal to Customs Collector**

Page No.08 Col No.02

SOHAIL

SARFRAZ

ISLAMABAD: The Federal Board of Revenue (FBR) has issued revised procedure for taxpayers for filing of appeal to the Collector of Customs (Appeals) including documentation requirements for filing of appeals.

According to an SRO issued here on Thursday by the FBR, the FBR has issued new prescribed form of appeal to the Collector of Customs (Appeals). An appeal under section 193 shall be filed as memorandum of appeal on the format as set out in Appendix-I and verified in the manner indicated therein.

Every memorandum of appeal shall be accompanied with the following documents along with checklist specifying the documents attached with the memorandum in duplicate, one of which shall be a certified copy including original or assessment order under section 80, etc, appealed against; proof of payment of appeal fee; a certificate showing the date of service of the impugned order-in-original or duty assessment order to the appellant; certificate showing the date of communication of the memorandum of appeal and grounds of appeal to the respondent department; affidavit duly signed by the appellant; and stay application if any.

The appellant shall annex an index on face of memorandum of appeal, showing the documents filed under this rule along with paging in paper book form in duplicate, the FBR added.

Any officer authorized by the Collector of Customs (Appeals) in this behalf shall endorse on front page of every memorandum of appeal the date on which it is presented or deemed to have been presented and sign the endorsement and thereafter the endorsed appeal memo shall be entered in a register as provided.

The order of the Collector of Customs (Appeals) shall be in writing and shall be signed by him. The Collector of Customs (Appeals) shall cause its order to be communicated to appellant, respondent and adjudicating authority, the FBR said.

The registers for maintenance of record on the formats prescribed in Appendix-II shall be maintained.

The registers of the Collector of Customs (Appeals) specified shall be preserved

forever.

The Collector of Customs (Appeals) shall submit monthly performance report (MPR) to the Federal Board of Revenue on the format given at Appendix-III by 5th each month.

The Collector of Customs (Appeals) shall submit the stay application's disposal report to the Federal Board of Revenue on the format prescribed in Appendix-IV by the 5th day and 20th day of each month.

The FBR has specified that the record of appeals and other applications shall consist of two parts, namely 'Part-A' and 'Part-B'. The documents specified in the Schedule shall form "Part-A" of the record unless otherwise directed by the Board and all other documents shall form "Part-B" of the record. The expression "documents" used in this rule includes all forms of electronic record.

After expiry of the period of preservation specified in rule 734, the record of the appeals and other applications shall be destroyed in supervision of Collector of Customs (Appeals).

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

The record shall be destroyed by tearing, shredding or otherwise so that no document may be used again.

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

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

There shall be a seal of the Collector of Customs (Appeals) on which shall be inscribed his name insignia, designation and jurisdiction.

The seal shall remain in custody of the officer as the Collector of Customs (Appeals) may direct and shall be affixed on each order passed by the Collector of Customs (Appeals).

The procedure and record prescribed under these rules shall be computerized on availability of resources, the FBR added.