

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 19th September, 2024

Notification

S.R.O. 1449 (I)/2024.– In exercise of the powers conferred by sub-section (2) of section 43 of the Federal Excise Act, 2005 and in supersession of Notification No. S.R.O. 395(I)/2009, dated the 21st May, 2009, the Federal Board of Revenue is pleased to empower Commissioner-IR having jurisdiction to condone time-limit where any time or period has been specified under any of the provisions of the said Act or rules made thereunder within which any application is to be made or any act or thing is to be done, so that he may, in any case or class or cases, permit such application to be made or such act or thing to be done within such time or period as he may consider appropriate, subject to the following limitations and conditions, namely:–

- (a) the registered person concerned or any person authorized by him shall submit an application to the Commissioner-IR having jurisdiction stating therein the grounds of delay for condonation of the time-limit;
- (b) if no further information or documents are required in respect of the case, the Commissioner-IR shall take into consideration the grounds of delay and decide the case within thirty days from the date of receipt of the application;
- (c) if the Commissioner-IR is of the opinion that further information and documents are required in respect of the case, he may ask for submission of such information and documents and, after receipt of the requisite information and documents, take the case into consideration and decide the case within forty-five days of the receipt of the application;
- (d) the Commissioner-IR shall decide the case on merit and record the reasons for approval or rejection of the application; and
- (e) in the case of approval of the application, the Commissioner-IR may condone the time-limit upto three years.

2. The Commissioner-IR shall, not later than seventh day of every month, furnish in soft form or otherwise to the concerned Chief Commissioner-IR a report of cases processed in the calendar month, on the following format, namely: –

S.No	Name of registered person	NTN/STRN	Date of initial application	Date of complete information	Date of decision	Days condoned
(1)	(2)	(3)	(4)	(5)	(6)	(7)

[C.No.1(111) ST-L&P/Misc/2024]



(Khalid Mehmood)
Second Secretary (ST L&P)