

**Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
Inland Revenue  
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C.No.7(1)TIPU/IR/2020

Islamabad, the March 1, 2021

**Circular No.09 of 2021 – Operations  
(Inland Revenue/Customs)**

**Subject: Mechanism to be adopted for the release of Consignment of FATA/PATA Residents Stuck-up at the Karachi Ports**

A meeting was held under the Chairmanship of the Chairman, FBR with Inland Revenue-Operations and Customs Operations Wings to sort out the issues of imported goods of FATA/PATA residents stuck-up at Karachi Ports, Consumption/Installation Certificates, Postdated Cheques and Exemption Certificates under Section 148 of the Income Tax Ordinance, 2021.

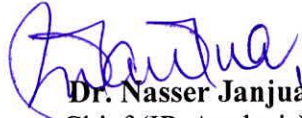
2. After thorough deliberations between the Chairman, Member (IR-Operations) and Member (Customs-Operations) following mechanism was devised for the release of consignments of FATA/PATA residents stuck-up at the Karachi Ports:-

- (i) The stuck-up containers are to be released by Customs authorities against Postdated Cheques (PDCs) and sent to their destination (FATA/PATA) under standard tracker mechanism.
- (ii) The Collector Customs (Enforcement & Compliance), Peshawar, will issue detention orders of the raw materials effective from day the consignment reaches the manufacturing premise of importers.
- (iii) The importer/manufacturer will be responsible to take the import documents alongwith detention order to the CIR Corporate Zone, RTO, Peshawar and make arrangements to have the manufacturing premises/raw material/machinery/goods imported verified.
- (iv) The CIR Corporate Zone, RTO, Peshawar will be liable to verify/undertake physical visit as conducted by the importer/manufacturer to the manufacturing premises where the goods are kept under detention, and allow the raw material to be consumed/utilized in writing.
- (v) The CIR, Corporate Zone, RTO, Peshawar will ensure the monthly stock-taking of the raw materials to consumed in the production of manufactured goods by these manufacturing units. This stock-taking will facilitate in issuance of the

Consumption Certificate under S.No.151 of the Sixth Schedule of the Sales Tax Act, 1990.

- (vi) The residents of FATA/PATA will apply for tax exemption certificates under section 159 of the Income Tax Ordinance, 2001 for the import of raw material/machinery in light of the Honorable Peshawar High Court, Mingora Bench, (Dara-ul-Qaza), Swat's decision dated 24.11.2020.

3. Commissioner Corporate, RTO, Peshawar and Collector Customs (Enforcement & Compliance), Peshawar would keep a close liaison to successfully implement the laid down mechanism.

 1.3.21.  
Dr. Nasser Janjua  
Chief (IR-Analysis)

Distribution:-

- (i) SA to Minister for Finance & Revenue.
- (ii) SA to Chairman FBR.
- (iii) SA to Member (IR-Operations)
- (iv) SA to Member (Customs-Operations)
- (v) Chief Commissioner-IR, LTOs, MTO, CTOs, and RTOs.
- (vi) Collector Customs (Enforcement & Compliance), Peshawar
- (vii) President Pakistan Tax Bar Association