

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE**

C.NO.15(1)L&P/2020-D

Islamabad, the 17th April, 2024

CUSTOMS GENERAL ORDER NO. 02 OF 2024

Subject: Instructions Regarding Implementation of Order of Honorable Islamabad High Court, Islamabad in W.P.No.537/2024 & 710/2024 dated 30.03.2024

In compliance of the Honorable Islamabad High Court, Islamabad's Orders dated 04.03.2024 in W.Ps No.537/2024 and dated 19.03.2024 in W.P No.710/2024, the Federal Board of Revenue, in exercise of powers conferred under section 223 of the Customs Act, 1969, is pleased to lay down the following guidelines to be observed by the field formations to ensure that:-

- (i) the orders passed by the Appellate Tribunal or any other adjudicating forum are given effect except, where stay orders have been sought and/or issued from the next appellate forum.
- (ii) appeals / reference filed by the department are invariably accompanied by urgent applications for interim injunctions / stay against operation of impugned orders.
- (iii) application for early hearing of stay application of appeal / reference is filed invariably.

(FAZLE SAMAD)
Secretary (Law & Procedure)