

## **THE DISTRICT COUNCIL EXPORT TAX RULES, 1976.**

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- (1) Rules framed under the Acts of the Sind Assembly and the Acts of the National Assembly; and
- (2) Other Statutory rules framed by the Sind and National Assemblies.

**PART IV-A**  
**GOVERNMENT OF SIND**  
**HOUSING, TOWN PLANNING AND LOCAL GOVERNMENT DEPARTMENT**

NOTIFICATION

Karachi dated the 27<sup>th</sup> April, 1976.

NO. SO.III/2-1/75. -- In exercise of the powers conferred by section 90, of the Sind Peoples Local Government Ordinance, 1972, (Sind Ordinance II of 1972) read with entry 20 of Schedule VIII thereto, the Government of Sind are pleased to make the following rules:- namely:-

**CHAPTER I**  
**PRELIMINARY**

1. (1) These rules may be called the <sup>1</sup>[People] District Council Export Tax Rules, 1976.  
(2) They shall come into force at once and shall extend to such District Councils and with effect from such date or dates as may be notified in this behalf by the government from time to time.
2. In these rules unless the context otherwise requires the following expressions shall have been appearing hereby respectively assigned to them that is to say---

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<sup>1</sup> Substituted by Notification No.SO-II-1(35)/78 dated 15-7-81  
Sindh Govt. Gazette-Pt-IV-A dated 20-7-81 Page 39-A.

- (a) "appendix" means the appendix to these rules;
- (b) "carbon process" means writing a document in duplicate by an indelible pencil by means of double faced carbon papers;
- (c) "Chairman" means the Chairman or Administrator of the <sup>1</sup>[people's] District Council;
- (d) "Clerk" means export tax clerk;
- (e) "Council" means the <sup>2</sup>[People's] District Council;
- (f) "District Council limits" means limits of the revenue district, excluding the limits of the Peoples Municipalities and Town committees;
- (g) "exporter" means a person incharge of goods at the time of export and includes the person on whose behalf such goods are exports;
- (h) "export" means export from the district council limits;
- (i) "Export Tax Schedule" means the Export Tax Schedule notified in the Government Gazette for the District Council;
- (j) "form" means a form in the appendix;
- (k) "Government" means the Government of Sind;
- (l) "Inspecting Officer" means the Controlling Authority, Chairman, Chief Executive Officer, Tax Inspector, or any member of the Council or any other person authorized by the Controlling Authority or Chairman to inspect and supervise the working of these rules;
- (m) "lessee" means the person in whose favour the rights of recovery of export tax have been leased;
- (n) "Ordinance" means the Sind <sup>3</sup>[People's] Local Government Ordinance, 1972;
- (o) "tax" means the export tax;
- (p) "tax post" means the export tax post established under these rules;
- (q) "vehicle" includes a motor vehicle (private or public), Donkey cart, Bullock car, Camel car, or any other means of transportation.

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<sup>1</sup> Ibid.

<sup>2</sup> Ibid

<sup>3</sup> Substituted by Notification No.SO-II-1(35)/78 dated 15-7-81  
Sindh Govt. Gazette-Pt-IV-A dated 20-7-81 Page 39-A.

**CHAPTER II**  
**TAX LIMITS, TAX BARRIERS, TAX POSTS AND TAX OFFICES**

3. The Limits for the purposes of collection and administration of export tax, shall be the District Council Limits from which goods liable to tax are exported.
4. (1) The Council shall provide a tax office which may be located at the Council office or at such other place in the District as the Council may deem fit.
- (2) The Council may provide such branch tax offices as may be necessary and assign to them such functions or the tax office as may be specified from time to time.
5. (1) The Council may fix a tax barrier on any road for intercepting export traffic liable to tax and establish a tax post with such arrangements for the working of the tax barrier as may be necessary.
- (2) The Council shall assign a name to every tax post.
- (3) All tax posts, except those in relation to which the Council by order specified the opening and closing times, shall remain open for twenty four hours.
6. A map of the District showing the location of the tax posts, shall be kept at the tax office and shall be available for public inspection during office hours.
7. The Council shall provide at each tax post a suitable set of scale and weights or weighting machine, which shall be kept in working order and shall be tested from time to time by the inspecting officers.

**CHAPTER III**  
**TAX STAFF**

8. (1) The Chief Executive Officer shall be the Ex-officio Taxation Officer of the Council.
- (2) Subject to General direction and control of the Controlling Officer and Chairman, the taxation officer shall be the Head of the Taxation Department of the Council and shall among other matters be responsible for the assessment and collection of the tax, the effective working of the tax post and tax offices, and prevention of evasion of the tax.
9. (1) There shall be such number of tax Inspectors as may be specified by the Council from time to time.
- (2) A Tax Inspector shall at least be a graduate or a Matriculate with five years experience of similar work.
- (3) The Chairman shall determine the jurisdiction/beat of tax inspectors. The Tax Inspector, shall be responsible for the efficient working of the tax posts under his jurisdiction and prevention of the evasion of the tax.
10. (1) For every tax posts there shall be such number of Clerks and Peons as may be fixed, from time to time, by the Council with the approval of the Controlling authority.

(2) The tax Clerk shall be at least Matriculate.

(3) A Clerk shall be in charge of the post, and shall, among other matters, be responsible for the assessment and collection of the tax on the goods presented at the post and the taking of such steps as may be necessary to ensure that the goods liable to the tax do not cross the post without the payment of.

11. The staff responsible for the collection of the tax may be provided with such uniforms as may be specified by the Council.

#### **CHAPTER IV PRESENTATION OF GOODS AT TAX POST.**

12.(1) Every person exporting goods liable to tax either by rail or road or air, shall present such goods at the tax post through which they are exported.

(2) In case the goods are in transit from other Council or a <sup>1</sup>[People's] Municipality or Town Committee, upon presentation of a certificate of payment of the tax or, in case the tax is not imposed by such Council or <sup>2</sup>[People's] Municipality or Town Committee, a certificate of the origin of the consignment from such Council or <sup>3</sup>[People's] Municipality or Town Committee, obtained from the tax post or Octroi post of the Council or <sup>4</sup>[People's] Municipality or Town Committee, the goods presented under sub-rule (1) shall be exempted from the tax.

(3) On presentation of the goods to an Octroi post or Tax post for a certificate under sub-rule (2) the octroi post or tax post shall promptly issue such certificate in form I.

13. The Driver of every vehicle carrying goods liable to tax shall stop the vehicle at the post and the driver of every vehicle whether carrying goods liable to tax or not, shall stop when signaled to do so by any official on duty.

14. The officials on duty at the post may inspect the goods presented at the post, weigh such goods which are carried on supposed to be carried in such manner as may be necessary for the assessment of the tax thereon.

15. No official on duty at the post shall demand and no person shall pay or give to any such official, any amount or thing for which a receipt is not issued under these rules.

16. A complaint book in form 2 shall be maintained at every tax post, and any person may record his complaint in such complaint book. Every complaint shall be investigated by the Taxation Officer or the Inspector and the action taken shall be recorded in the complaint book and conveyed to the person making the complaint.

#### **CHAPTER V ASSESSMENT AND COLLECTION OF THE TAX**

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<sup>1</sup> Substituted by Notification No.SO-II-1(35)/78 dated 15-7-81  
Sindh Govt. Gazette-Pt-IV-A dated 20-7-81 Page 39-A.

<sup>2</sup> Ibid

<sup>3</sup> Ibid

<sup>4</sup> Ibid

17. (1) The tax shall be assessed in accordance with the rates specified in the export tax schedule.

(2) When a consignment consists of two or more classes of goods chargeable at different rates each portion of the consignment shall be treated as a separate consignment.

18. (1) The Clerk shall assess the tax payable on goods presented at the post and shall receive the amount and issue receipt thereof in form 3.

(2) The receipt shall be prepared by the carbon processes in duplicate and the original copy thereof shall be given to the exporter.

(3) The total amount brought forward and progressive total carried forward shall be shown on the duplicate copy of the receipt.

19. The tax shall be calculated on the gross weight of the consignment including packing and other containers.

20. If there is any doubt or dispute about the assessment on any goods or the liabilities of any goods to tax, the tax shall be paid according to the demand of the Clerk and the person aggrieved may appeal to the Taxation Officer within ten days.

#### **CHAPTER VI ASSESSMENT OF TAX ON RAIL BORNE GOODS**

21. (1) Every exporter shall, immediately after a consignment from within the District Council limits is booked with the Railway Station, pay the tax at the nearest post, and shall file a declaration giving details of the date of booking the weight of the consignment, R.R. No. and any other necessary details.

(2) The Clerk shall assess and recover the tax according to declaration filed under sub-rule (1), and issue receipt accordingly.

22. The Taxation Officer shall take all necessary measures to stop evasion of the tax through Railway Stations.

#### **CHAPTER-VII EXEMPTION**

<sup>1</sup> [23. Government may by general or special order exempt any goods or class of goods from payment of the tax].

#### **CHAPTER VIII ACCOUNTS OF TAX POSTS**

24. The Clerk Incharge of the tax post shall be responsible for the proper custody of all cash received at the post and the maintenance of the records.

25. All cash received at the tax post shall be kept in a safe or locked cash-box to be provided for the purpose.

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<sup>1</sup> Substituted by Notification No.SO-II-1(35)/78 dated 15-7-81  
Sind Govt. Gazette-Pt-IV-A dated 20-7-81 Page 39-A.

26. When there is a change of duty of a Clerk at the tax post, a charge report giving details in respect of cash and seized goods if any, shall be recorded in the charge register.
27. At the close of each day a time to be fixed by the Chairman, the transactions of the day at the tax post shall be closed.
28. A cash book in form 4 shall be maintained for each tax post and shall be filled up when the transactions for the day have been closed.
29. A Jins-war register in form 5 and a Jins-war Ledger in form 6 shall be maintained at each post.
30. The cash collected at the tax post shall be credited in the National Bank of Pakistan Branch situated in the Town on the same day, and if there is no such branch the tax Inspector shall collect the cash from the Clerk every day and credit the amount in the Bank situated in the Town where the Inspector has his Headquarters.

## **CHAPTER IX INSPECTIONS**

31. The tax Inspector shall be responsible for the efficient working of all tax posts in his circle and all officials at such posts shall be under his general control.
32. (1) The Tax Inspector shall inspect every post in his circle at least thrice in a week. The post at his headquarter shall as far as possible be inspected every day.
- (2) The Taxation Officer shall inspect every post in the District at least once in every month.
- (3) An inspection book in form 7 shall be kept at every post and the result of every inspection shall be recorded in such book.
33. (1) If as a result of any inspection or investigation, it is found that the tax has been under charged in any case, the demand for the amount charged less shall be raised against the exporter and he shall be required by a notice to pay the amount within the period specified in the notice.
- (2) In case of under assessment, if the exporter is not traceable or the amount cannot be recovered from him, the amount shall be recovered from the clerk responsible for such assessment if after such enquiry as may be necessary, he is found to be at fault.

## **CHAPTER X CHECKING OF GOODS AND THE ORGANISATION OF RAIDS.**

34. (1) Any Inspecting Officer who finds a person in possession of goods which are in the process of being exported and are liable to tax, he may call upon such person to show receipt of the tax, and may verify the entries therein by inspection of the goods, and any person so called upon shall produce the receipts, furnish such information as may be required in connection therewith and permit the officer to inspect the goods.
- (2) For the purposes of sub-rule (1) the Inspecting Officer may, by signal, require any

driver of any vehicle to halt and permit the goods carried therein being inspected.

(3) If the person in charge of the goods held up for checking has no receipt or the tax has been evaded partly or that goods do not tally with the descriptions entered in the receipts, the inspecting officer shall investigate the case.

(4) If as a result of investigation under this rule the Inspecting Officer is satisfied that the person in charge is guilty of evasion of the tax, he shall register a case of evasion of tax against him.

35. (1) In connection with the investigation under rule 34, the Taxation Officer may, by a written notice, (Form No. 8) call upon any person to furnish such information, produce such record or account, including proof of payment of the tax on the goods specified in the notice.

(2) If as a result of investigation under rule 34, the Inspecting Officer is satisfied that there has been an under assessment of the tax and for such under assessment to exporter is not responsible, the Inspecting Officer shall recover the amount less charged and issued receipt accordingly.

36. The Taxation Officer may obtain such assistance from the police as may be necessary for conducting raids under these rules.

## **CHAPTER XI EVASION OF TAX**

37. All cases of evasion of tax shall be investigated by the Taxation Officer or with his permission by the Tax Inspector.

38. If as a result of any investigation made under these rules the Taxation Officer is satisfied that the tax has not been paid on any goods which have been exported, a case of evasion of tax shall be registered against the exporter of such goods, and such exporter shall be called upon through notice in Form No. 9 to pay up the tax within seven days, failing which the amount shall be recovered as arrears of land revenue.

39. (1) Offences or evasion of tax may be compounded with the permission of the Chairman or the Taxation Officer on payment of the amount of the tax evasion and a sum of composition upto ten times of the tax.

(2) If the Offence of evasion of tax is not compounded, the person concerned shall be prosecuted.

(3) All cases of prosecution under sub-rule (2) shall be entered in the Export Tax Evasion Register (Form No. 10).

40. A complaint for violating any of these rules, shall be filed by the Chairman or the Taxation Officer or any other person authorized by the Chairman in this behalf.

## **CHAPTER XII SEIZURE OF GOODS**



41. (1) If the Taxation Officer has reason to believe that any goods on which the tax has not been paid and the exporter is not prepared to pay the tax, he may pass an order or seizure of such goods and seize or cause such goods to be taken in custody..

(2) In case the Taxation Officer is not available on spot to pass orders of seizure of goods under sub-rule (1), the Inspecting Officer or the Clerk on duty may order the seizure and submit the papers immediately to the Taxation Officer for confirmation.

(3) The order of seizure passed under this rule shall show the list of articles seized and shall comprise of three foils in Form No 10. The third foil shall be handed over to the person from whom the goods have been seized and the second foil shall be forwarded to the Council tax branch.

42. A seizure register in Form No. 12 shall be maintained in the office of the Taxation Officer in which all transactions about seizure of goods and the release or disposal of such goods shall be recorded.

43. The seized goods shall be kept in "AMANAT" and the Chairman shall levy such charges for conveyance and safe custody of the goods seized as may be fixed by him from time to time.

44. (1) If the person whose goods have been seized pays the tax and the charges under rule 43, the goods shall be released and entry to that effect shall be made in the seizure register specifying the nature of disposal of the case.

(2) If the goods are not claimed within the period specified in the order of seizure or if they are, claimed but the tax and the charges under rule 43 are not paid, the goods or such portion there of as may be necessary to satisfy the claim of the Council with regard to the tax and other charges, may be sold or disposed off by way of public auction by the Taxation Officer.

(3) If any balance of the proceeds of auction under sub-rule (2) is left after adjustment of the claim of the Council, it shall be refunded to the person concerned on a claim being made by such person within fifteen days of the auction, and in any other case such balance shall be deposited in the Council fund.

### **CHAPTER XIII--- APPEALS**

45. Notwithstanding anything to the contrary contained in the West Pakistan Local Council (Appeal) Rules, 1961. Appeals against the assessment made and orders issued under these rules, shall lie before (i) the Taxation Officer, if the orders are issued by the Tax Clerk or the Tax Inspector, (ii) the Chairman, if the orders are issued by the Taxation Officer and (iii) the Controlling Authority, if the orders are issued by the Chairman.

46. The provisions of rule 3,4,5,6 and 7 of the West Pakistan Local Council (Appeal) Rules, 1961, shall mutatis mutandis apply to all cases of appeals under these rules.

### **CHAPTER XIV—LEASE OF COLLECTION OF THE TAX.**

47. (1) The Council may lease out public auction for a period not exceeding one year the collection of the tax on such terms and conditions as are specified by the Council

from time to time.

(2) The acceptance of any bid of auction conducted under this rule shall be subject or confirmation by the Council.

(3) The Chairman shall within seven days of the date of auction, submit the bid accepted at the auction to the Council for its confirmation.

(4) In case the Council does not accord its confirmation to the bid. The lease of the tax shall again be put to auction.

48. The successful bidder shall, within seven days of acceptance of his bid, produce a valid bank guarantee to the extent of the amount of the contract of collection of the tax.

49. (1) The person whose bid has been accepted at the time of auction, shall forthwith deposit with the Officer conducting the auction, an amount equal to ten percent of his bid as security for the payment of the lease money to the Council and the security so deposited shall forthwith be refunded to the bidder if the Council does not confirm his bid.

(2) Where the Council confirms the bid, the deposit shall be refunded to the bidder after the period for which the collection of the tax was leased to him, is over and he has paid up all the dues of the Council and has fully performed all his obligations under the lease agreement.

50. The amount of contract shall be paid by the lessee in ten equal monthly installments payable to the Council on the first of each month in advance.

51. If the lessee fails to pay any installments within the time specified under these rules, or contravenes any of the provisions of Export tax schedule, or any terms and conditions of the lease agreement entered into by him with the Council, the Chairman, may without prejudice to any other action which it may be entitled to take against the lessee under the law, forfeit his security deposit and cancel his lease forthwith, and in such a case the collection of the tax for remaining part of the year, as the case may be, shall be re-auctioned under these rules, and the expenditure on such re-auction and loss if any shall be recovered from the lessee by enforcing the guarantee given by him under rule 48.

52. (1) When the collection of the tax is leased out under these rules all tax posts within the District Council limits shall operate under the control of and be manned by the lessee and all amounts collected as tax shall belong to the lessee.

(2) The lessee shall maintain an account of the receipt of the tax in approved forms and such accounts shall at all reasonable times be open to inspection by the Taxation Officer or any other Inspection Officer.

(3) The lessee and every person employed by the lessee or his agent for collection of the tax shall be deemed to be the person appointed to collect the tax under these rules and shall exercise all powers and be subject to all responsibilities attached to a person appointed to collect the tax, under these rules.

(4) The powers and functions of the Council in regard to composition of the tax under Chapter XI shall be exercised by the lessee, and such case the tax due shall be retained by the lessee and the amount of composition shall be credited to the Council fund.

**MAZHAR RAFI**  
Secretary to Government of Sind,

**Housing, Town Planning & Local Government Department.**

**FORM (1)  
 (See rules 12).  
 CERTIFICATE**

Certified that tax amounting Rs. \_\_\_\_\_ under, Rule 12(3) in respect of \_\_\_\_\_ goods presented at \_\_\_\_\_ Octroi post on date \_\_\_\_\_ has been Charged.

Taxation Officer.

**FORM No. 2  
 (See rule 16)**

Book No.

**COMPLAINT BOOK.**

Date and time.	Name and Address of the person making the complaint	Comp.	Action taken on the complaint	Remarks.
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**FORM No. 3  
 (See rule 18)**

Book No.

Receipt No.

**ORIGINAL  
 Tax Receipt.**

District Council.....

Tax Post.....

Date and Time. ....

Name and Address of the exporter/owner .....

Description of goods	Weight	Rate of tax	Amount of tax	
			<u>Received</u>	
			Rs.	Ps.

Signature of tax Clerk.....

COUPON

Book No.

Receipt No.

Particulars of goods.....

Amount of tax .....

Amount of tax received .....

Signature of tax Clerk.....

Initial of Inspecting Officer.....

DUPLICATE

Tax Post.....

Date and time .....

Name and Address of the  
 Exporter/owner.....

Description of goods	Weight	Rate of tax	Amount of tax	
			Received	
			Rs.	Ps.

Signature of the tax Clerks.....

Total amount brought forward.....

Progressive total carried forward.....

**FORM No. 4**  
**(See rule 28)**

Book No.

TAX POST CASH BOOK

Form No.

4

Date	Total conditions and Account of tax.	Receipt No.	Challan No. with which forwarded to tax office	Initial of tax Clerk	Initial of tax Inspector.



ARTICLES OF MISCELLANEOUS USE.

10. Fodder(Buh, Palal, Kana, etc).	..
11. Wann, Tadda, Tounries, (Straw-sheets)	
12. All kinds of Oil seeds.	..
13. (i) Cotton (ginned)	..
14. (ii) Cotton (Unginned)	..

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Total

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Grand Total

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**FORM No. 6**  
(See rule. 29)

Book No.

**TAX JINWARE LEDGER.**

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Date	Articles	Weight	Tax	Total amount on the article brought forward	Total tax carried forward.
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**FORM No. 7**  
(See rule. 32)

Book No.

**INSPECTION BOOK.**

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Date and time	Name and	Remarks of the	Action taken on the
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1.	Designation of the Officer, making the Inspection.	Inspection Officer.	remakes of the Inspecting Officer.

**FORM No. 8**  
(See rule 35)

**NOTICE**

(For giving information, producing Record or presenting goods.)

To,

.....  
.....  
.....

In order to determine the liability to the tax on the goods specified in the margin, I.....Taxation Officer, people's District Council,.....in exercise of the powers conferred on me by rule 35 of the people/s District Council Export Tax Rules, 1976, call upon you to:-

- (1) Furnish information specified here under by:-
- (2) Produce the record/accounts specified here under on the.....
- (3) Present the goods specified here under on the .....  
at.....

It is brought to your notice that any non-compliance with the requirements of this notice, is an offence under the Sind Local Government Ordinance, 1972.

TAXATION OFFICER,  
DISTRICT COUNCIL

Form No. 9  
(See rule 38).

**NOTICE OF DEMAND**

To,

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Whereas you have exported consignment the details of which are given below. Form.....without payment of Export tax and thereby committed offence under section..... of the Sind Local Government Ordinance, 1972.

Now therefore, you are called upon in pursuance of the provisions of rule 38 of the District Council, Export Tax Rules, 1976, to pay up the tax amounting to Rs.....within 7 days of the receipt of this Notice failing which the amount shall be recovered as arrears of land revenue or you shall be prosecuted in the Court of law.

**DETAILS OF CONSIGNMENT**

Date	R.R.No. Rr.No.	Description of articles.	Rate of tax.	Amount of tax.	of Final.	Total
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TAXATION OFFICER,  
District Council.



THE SINDH GOVERNMENT GAZETTE  
KARACHI, THURSDAY, FEBRUARY 17, 1977.

Form No. 10

(See rule 39)

Book No.

**TAX EVASION REGISTER**

Sr. No.	Date	First Information report	Investigation Report	Name of the person against whom the case of the evasion of tax is registered	Particulars of the case.	Tax realized	Amount for which the offence, has been compounded.	If the case is not compounded taken with regard to prosecution	Result of prosecution	Remarks.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.

**Form No. 11**  
**(See rule 41)**

Book No.

**ORDER OF SEIZURE IN RESPECT OF THE GOODS SPECIFIED.**

Whereas there are reasons to believe that tax has not been paid hereunder, and whereas the person in charge thereof is not prepared to pay tax thereon.

Now,  
I..... in exercise of the powers conferred on me by rule 41 of the District Council Export Tax Rules, 1976, hereby seize the aforesaid goods in favour of the District Council.--

Book No.

**ORDER OF SEIZURE IN RESPECT OF THE GOODS SPECIFIED**

Whereas there are reasons to believe that tax has not been paid hereunder, and whereas the person in charge thereof is not prepared to pay tax thereon.

Now,  
I..... in exercise of the powers conferred on me by rule 41 of the District Council Export Tax Rules, 1976, hereby seize the aforesaid goods in favour of the District Council.--

Book No.

**ORDER OF SEIZURE IN RESPECT OF THE GOODS SPECIFIED.**

Whereas there are reasons to believe that tax has not been paid hereunder, and whereas the person in charge thereof is not prepared to pay tax thereon.

Now,  
I..... in exercise of the powers conferred on me by rule 41 of the District Council Export Tax Rules, 1976, hereby seize the aforesaid goods in favour of the District Council.--

Name of the person from

THE SINDH GOVERNMENT GAZETTE  
KARACHI, THURSDAY, FEBRUARY 17, 1977.

**Form No. 12**  
**(See rule 42)**  
**SEIZURE REGISTER**

Sr.No.	Date	Description of goods seized.	Weight	Name and address of the person from whom seized.	No. and date of the seized order.	Tax due on the goods	Other charges.	Total Demand.	Amount realized.	Date of the release of goods.	Particulars about the disposal of goods if not claimed.	Remarks.
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Name of person from whom the goods have been seized	Description of the goods seized.	Weight	Tax due.	Other charges due.	Time and date by which goods may be claimed on the payment of tax and other charges.	Name of the person whom the goods have been seized.	Description of the goods seized.	Weight	Tax due.	Other charges due.	Time and date by which goods may be claimed on the payment of tax and other charges.	Name of the person whom the goods have been seized.	Weight	Tax due.	Other charges due.	Time and date by which goods may be claimed on the payment of tax and other charge
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Signature of the official passing the order.....	Signature of the official passing the order.....	Signature of the official passing the order.....
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