

Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
Inland Revenue  
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Islamabad, the 10<sup>th</sup> January, 2022.

**NOTIFICATION**  
(Federal Excise)

**S.R.O. 44(I)/2022.-** In exercise of the powers conferred by section 40 of the Federal Excise Act, 2005, the Federal Board of Revenue is pleased to direct that the following further amendment shall be made in the Federal Excise Rules, 2005, namely:-

In the aforesaid Rules, in rule 48D, the existing provision thereof shall be numbered as sub-rule (1) thereof and thereafter the following new sub-rule (2) shall be added, namely:-

“(2) The appellant shall before filing of appeal in the Appellate Tribunal, send a copy of the memorandum and grounds of appeal to the respondent. In case of filing of reference by the appellant before the High Court, copy of reference shall be sent to the respondent.”.

**[C.No. 3(18)ST-L&P/2013 (Pt)]**

  
**(Farooq Azmat Chatha)**  
Secretary (ST&FE-Policy)