

**GOVERNMENT OF PAKISTAN
FEDERAL BOARD OF REVENUE
(INDIRECT TAX POLICY)**

C. No. 2(1)ST-L&P/2000 (Pt)

Islamabad, the 2nd June, 2010.

FEDERAL EXCISE GENERAL ORDER NO. 01/2010

Subject: SANCTION OF REFUND CLAIMS OF IMPORT-RELATED
FEDERAL EXCISE DUTY BY THE COLLECTORATES OF
CUSTOMS.

In exercise of the powers conferred by section 43 of the Federal Excise Act, 2005, the Federal Board of Revenue is pleased to order that the procedure prescribed in paras 25 & 26 of STGO No. 03/2004 dated 12.06.2004 (as amended vide STGO 03/2010 dated 27.01.2010), shall be followed, *mutatis mutandis*, for refund of Federal Excise Duty and Special Excise Duty, paid by an importer due to inadvertence, error or misconception, by the Customs authorities.

(Azood ul Mehdi)
Second Secretary (ST&FE-L&P)