

**GOVERNMENT OF PAKISTAN**  
**(REVENUE DIVISION)**  
**FEDERAL BOARD OF REVENUE**  
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C.No.2(2)/L&P/2004/(Pt-A)

Islamabad, the 9<sup>th</sup> July, 2025

**CUSTOMS GENERAL ORDER NO. 06 OF 2025**

**Subject: PERSONAL HEARING FOR REVIEWS IN VIRTUAL MODE BY ACs/DCs IN CENTRALIZED ASSESSMENT UNIT.**

In terms of rule 441 of the Customs Rules, 2001, an importer or his authorized agent has the option to file review, if he disagrees with the assessment finalized by the Assessment Officer. Presently, when a second review is filed before the Assistant / Deputy Collector, he/she has the option to call hearing or documents. The option to call hearing requires to specify the location and date /time through the system.

2. Introduction of the Faceless Assessment in Centralized Assessment Unit has eliminated physical interaction between the trader/agent with the Customs authorities to promote transparency, eliminate corruption and facilitate quick disposal of cases. To further enhance the objectives of the faceless assessment system and promote trade facilitation, the hearing mechanism in reviews filed before ACs/DCs is being upgraded by incorporating a Virtual Review Hearing option in WeBOC System.

3. Now, in exercise of powers conferred by Section 80(6) of the Customs Act 1969 (IV of 1969), the Federal Board of Revenue is pleased to direct that henceforth all review hearings shall be carried out in virtual mode. After assigning of GD to AC/DC for second review in the Allocated GDs folder, he/she shall initially examine the remarks of the trader. In case there is a need to seek further clarification, the AC/DC shall conduct hearing in the virtual mode.

4. In case a trader or his representative, duly authorized in this behalf, needs to present the point of view physically, like presenting samples before the AC/DC, the concerned Additional Collector shall allow physical hearing on case to case basis.

5. The concerned collectorates shall ensure that the offices of the ACs/DCs are well equipped, inter alia, with computers, HD Webcams, speakers, headsets and high-speed internet connections to ensure smooth hearings in virtual mode.

  
(Ch. Rizwan Bashir Kalair)  
Secretary (Law & Procedure)