

## Central Board of Revenue Rules, 1967

[Gazette of Pakistan, Extraordinary, 23rd September 1967]

S. R. O. 178 (R)/67.-In exercise of the powers conferred by section 3 of the Central Board of Revenue Act, 1924 (IV of 1924), and in suppression of the Rules to regulate the transaction of business by the Central Board of Revenue published with the late Government of India (Finance Department) Notification No. 756, dated the 29th March 1924, the Central Government is pleased to make the following rules for the purpose of regulating the transaction of business by the Central Board of Revenue, namely:---

*1. Short title and commencement.*-(1) These rules may be called the Central Board of Revenue Rules, 1967.

(2) They shall come into force at once and shall be deemed to have taken effect on the 15th day of August 1947.

*2. Definitions.*-In these rules, unless there is anything repugnant in the subject or context,-

(a) "Act" means the Central Board of Revenue Act, 1924 (IV of 1924) ;

(b) "Board" means the Central Board of Revenue constituted under section 2 of the Act ;

(c) "Member" means a person. appointed to be a Member of the Board ;

(d) "Secretary" means the person appointed by the Central Government to perform the functions of Secretary to the Board and includes any other officer of the Board authorised by the Central Government to perform all or any of the functions of the Secretary.

*3. Transaction of business of the Board.*-(1) Where the Board consists of more than one Member, it may distribute its business amongst its Members and a Member to whom any business has been allocated under such distribution may transact the business singly;

Provided that a Member to whom any business of the Board has been so allocated may, if he thinks fit, refer such business to the Board.

(2) Any business of the Board which is not distributed under sub-rule (1) or which is referred to it under the proviso to that sub-rule shall be transacted by the Members jointly.

(3) Until a distribution of the business of the Board is made under sub-rule (1), any business transacted by a Member shall be deemed to have been allocated to him under such distribution

and shall have and be deemed always to have had effect as if it had been transacted in pursuance of such distribution.

*4. Procedure regarding issue of orders or notifications.*-(1) the orders and decisions of the Board may be issued or notified over the signature of a Member or the Secretary.

(2) Any order or decision of the Board issued or notified before the making of these rules over the signature of any officer of the Board other than the Secretary shall be deemed to have been issued or notified over the signature of the Secretary and shall have and be deemed always to have had effect accordingly.

*5. Validation.*-All acts done or orders made by, and proceedings of the Board or any of its Members or officers before the making of these rules which, if done, made or taken after the commencement of these rules, would not be inconsistent therewith, shall be, and shall be deemed always to have been, valid and shall have and shall be deemed always to have had effect accordingly.