

VERSION-49

(As amended vide SRO 488(I)/2019, dated 25th April, 2019)

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE**

Islamabad, the 5th June, 2006

**NOTIFICATION
(SALES TAX)**

SRO 555(I)/2006.-In exercise of the powers conferred by sub-section (1) of section 4¹[, section 40 and section 45A] of the Federal Excise Act, 2005, section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, read with sub-section (2) of section 8, ²[clause (b) of sub-section (1) of section 8,] ³[clause (ii) of sub-section (2) of section 8B], section 9, 10, 14, 21 ⁴[, 21A] and 28, clause (c) of sub-section (1) of section 22 ⁵[first proviso to sub section 1 of section 23], section 26, ⁶[section 33 ⁷[, section 40C],] sub-section (6) of section 47A, sections 48, ⁸[50A, 52, 52A] and 66 thereof, the ⁹[Federal] Board of Revenue is pleased to make the following rules, namely:-

THE SALES TAX RULES, 2006

- 1. Short title, application and commencement.**-(1) These Rules may be called the Sales Tax Rules, 2006.
 - (2) They shall be applicable to such persons or class of persons as are specified in the respective chapters.
 - (3) They shall come into force on the first day of July, 2006.
- 2. Definitions.**-(1) In these Rules, unless there is anything repugnant to the subject or context,-
 - (i) "Act" means the Sales Tax Act, 1990;
 - (ii) "Accountant" means--
 - (a) A Chartered Accountant within the meaning of the Chartered Accountants Ordinance, 1961 (X of 1961); or
 - (b) A Cost and Management Accountant within the meaning of the Cost and Management Accountants Act, 1966 (XIV of 1966); or
 - (c) A member of any association of accountants recognized in this behalf by the Federal Government;
 - (iii) "adjudicating authority" means any officer appointed to adjudicate and decide cases under section 179 of the Customs Act, 1969 (IV of 1969), section 45 of the Sales Tax Act, 1990, and section 31 of the Federal Excise Act, 2005;
 - (iv) "Agreement" means the agreement executed between the Board and the Bank for the purposes of payment of tax and submission of tax returns;
 - (v) "Attachment officer" means an officer, not below the rank of Principal Appraiser ¹⁰[or Superintendent or Senior Auditor], authorized by the Recovery Officer to perform any of the functions under these

¹ Substituted vide SRO 494(I)/2015, dated 30th June, 2015

² Inserted vide SRO 191(I)/2012 dated 23rd February, 2012 effective from 1st March, 2012

³ Inserted vide SRO 307(I)/2008 dated 24th March, 2008

⁴ Added vide SRO 494(I)/2015, dated 30th June, 2015

⁵ Added vide SRO 793(I)/2011 dated 24th August, 2011

⁶ Inserted vide SRO 191(I)/2012 dated 23rd February, 2012 effective from 1st March, 2012

⁷ Added vide SRO 494(I)/2015, dated 30th June, 2015

⁸ For the figure "52", the commas and figures "50A, 52, 52A" were substituted vide SRO 470(I)/2007 dated 9th June, 2007

⁹ In the preamble, for the word "Central", the word "Federal" was substituted vide SRO 307(I)/2008, dated 24th March, 2008

¹⁰ Reference to "Superintendent and Senior Auditor" should be construed as reference to "Superintendent Inland Revenue and Senior Auditor Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

rules;

- (vi) "Bank" means the National Bank of Pakistan or any of its branches designated, by notification in the official Gazette, for the purpose of filing of returns and payment of sales tax;
- (vii) "Board" means the ¹¹[Federal] Board of Revenue];
- (viii) "Claimant" means any registered person who files a claim for refund of sales tax under these rules;
- (ix) "¹²[Collector]" means the ¹³[Collector of Sales Tax] having jurisdiction;
- (x) ¹⁴[Collectorate] means the office of the ¹⁵[Collector of Sales Tax] having jurisdiction and includes the Large Taxpayers' Unit (LTU) and the Regional Tax Office (RTO), where the offices of Income Tax, Sales Tax and Federal Excise are co-located;
- (xi) "commercial exporter" means a person registered as ¹⁶[an] exporter, who does not have his own manufacturing facility and is exporting the goods, whether in the same state or after getting them processed or manufactured from one or more registered persons, and holds a valid sales tax invoice for such processing, manufacturing or conversion;
- (xii) "Committee" means a committee constituted under sub-section (2) of section 47A of the Act;
- (xiii) "Computerized Payment Receipt" means a computer generated receipt showing payment of tax to the designated branch of the National Bank of Pakistan;
- ¹⁷[(xiii-a) CREST" means "Computerized Risk-based Evaluation of Sales Tax;]
- (xiv) "CRO" means Central Registration Office established for the purposes of centralized sales tax registration;
- (xv) "CSTRO" means Centralized Sales Tax Refund Office to be established in the ¹⁸[Federal] Board of Revenue]; for disbursement of refund of sales tax;
- (xvi) "Defaulter" means a person mentioned in the demand note, who has failed to discharge his liabilities in payment of Government dues;
- (xvii) "Demand note" means a note received by the Sales Tax Recovery Officer from referring authority specifying the details regarding the defaulter and the Government dues;
- ¹⁹[***]
- (xix) "Diplomat" means a person entitled to immunities and privileges under the Diplomatic and Consular Privileges Act, 1972 (IX of 1972);
- (xx) "Diplomatic mission" means a mission recognized as such under the Diplomatic and Consular Privileges Act, 1972 (IX of 1972);
- (xxi) "dispute" means, a case where, for evidently valid reasons, a registered person is aggrieved in connection with the order of the sales tax officer passed in any matter of sales tax specified in sub-section (1) of section 47 A of the Act and prima facie deserves relief for the elimination of possible

11 For the words "Central Board of Revenue" wherever occurring, the words "Federal Board of Revenue" were substituted vide SRO 530(I)/2008, dated 11th June, 2008

12 Reference to "Collector" should be construed as reference to "Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

13 Reference to "Collector of Sales Tax" should be construed as reference to "Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

14 Now called 'Regional Tax Office' or 'RTO'

15 Reference to "Collector of Sales Tax" should be construed as reference to "Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

16 In rule 2, in sub-rule (1), in clause (xi), for the words "a commercial" the word "an" was substituted vide SRO 470(I)/2007 dated 9th June, 2007

17 In rule 2, in sub-rule (1), after clause (xiii), the new clause "(xiii-a)" was inserted vide SRO 470(I)/2007 dated 9th June, 2007

18 For the words "Central Board of Revenue" wherever occurring, the words "Federal Board of Revenue" were substituted vide SRO 530(I)/2008, dated 11th June, 2008

19 In rule (2), in sub-rule (1), clauses (xviii), were omitted vide SRO 530(I)/2008, dated 11th June, 2008

hardship;

²⁰[(xxi-a) “e-declaration administrator” means an officer not below the rank of an ²¹[Additional Collector of Sales Tax], authorized by the ²²[Collector] for the purpose of administration of the scheme envisaged under these rules;

(Xxi-b) “electronic data interchange (EDI)” means a system of secure transmission of electronic information, based on an agreed and internationally accepted standards and can be understood and treated automatically without human intervention;

(Xxi-c) “Electronic invoicing” means electronic transmission and storage of sales tax invoices, without the delivery of paper documents]

(xxii) “Electronic Sales Tax Return Form” means a form of sales tax return available on the ²³[Federal] Board of Revenue]’s website to be filled in and filed in terms of sub-rule (4) of rule 18;

(xxiii) “Execution” means steps taken for the recovery of Government dues in pursuance of a demand note;

(xxiv) “Fast Track Channel” means automated risk based system for processing of claims filed by the registered persons covered under clause (b) of rule 26;

(xxv) “Foreign currency” means foreign currency as defined in clause (c) of section 2 of the foreign Exchange Regulation Act, 1947 (VII of 1947);

(xxvi) “Government dues” means recoverable amounts of sales tax, default surcharge, penalty or any other tax, duty or other levy being collected, in the same manner as sales tax is collected, an adjudged penalty or fine or any amount unpaid which may be payable under any bond, guarantee or instrument executed under the Act or such other laws or the rules made thereunder and against the recovery of which there is no bar or valid stay order from the competent court;

(xxvii) “ICRC” means International Committee of the Red Cross;

(xxviii) “Immovable property” has the same meaning assigned to it in clause (20) of section 3 of the General Clauses Act, 1897 (X of 1897);

²⁴[(xxviii-a) “licensee” means a person authorized by the Board to install, maintain and operate the system under Chapter XIV-B of these rules;]

(xxix) “LRO” means Local Registration Office established in the ²⁵[Collectorate of Sales Tax] or Regional Tax Office (RTO) having jurisdiction;

(xxx) “LTU” means the Large Taxpayer Unit having jurisdiction;

(xxxi) “misconduct” means conduct prejudicial to good order, unbecoming of a gentleman and includes any act on his part to bring or attempt to bring outside or any sort of influence, directly or indirectly, to bear on the officer of Customs, Federal Excise and Sales Tax in respect of any matter relating to discharge of his duties under the relevant Acts, or creating hindrance in discharge of such duties or impersonation or submission of fake documents;

(xxxii) “movable property” means a property which can be taken into custody for removal without physically knocking it down and includes currency and coin, shares, documents and instruments;

²⁶[***]

20 In rule 2, in sub-rule (1), after clause (xxi), the new clauses “(xxi-a), (xxi-b), (xxi-c)” were inserted vide SRO 470(I)/2007 dated 9th June, 2007

21 Reference to “Additional Collector of Sales Tax” should be construed as reference to “Additional Commissioner Inland Revenue” by virtue of Section 72A of the Sales Tax Act, 1990

22 Reference to “Collector” should be construed as reference to “Commissioner Inland Revenue” by virtue of Section 72A of the Sales Tax Act, 1990

23 For the words “Central Board of Revenue” wherever occurring, the words “Federal Board of Revenue” were substituted vide SRO 530(I)/2008, dated 11th June, 2008

24 Added vide SRO 494(I)/2015, dated 30th June, 2015

25 Now called ‘Regional Tax Office’ or ‘RTO’

26 In rule (2), in sub-rule (1), clauses (xxxvi), were omitted vide SRO 530(I)/2008, dated 11th June, 2008

²⁷[***]

(xxxv) “nil return” means a return indicating that no sales tax is payable by the registered person in respect of the tax period to which the tax return relates;

²⁸[(xxxv-b) “package” means a packet, bottle or other single retail unit of the goods specified in the Table under rule 150ZF;]

²⁹[***]

(xxxvi) “PACCS” means Pakistan Automated Customs Clearance System;

(xxxviii) “Privileged organization” means United Nations and the organizations working under it and shall include organizations which the Board may, by notification in the official Gazette, recognize to be a privileged organization;

(xxxix) “Privileged person”---

(a) for the purpose of rule 53, means a person covered by United Nations (Privileges and Immunities) Act, 1948 (XX of 1948), and shall include persons entitled to concessions and exemptions under the Model Rules for customs concessions to privileged personnel arriving under various foreign aid programmes or projects issued by the Board, under C. No. 10(34)-Cus-III/58, dated the 18th April, 1963; and

(b) for the purpose of rule 54, means the person so declared under the President’s Salary, Allowances and Privileges Act, 1975 (LVIII of 1975) and the Prime Minister’s Salary, Allowance and Privileges Act, 1975 (LIX of 1975);

(xl) “Processing Officer” means audit staff authorized to process a refund claim;

(xli) “RCPS” means the Refund Claim Preparation Software prescribed by the Board;

(xlii) “Receiver” means a person appointed by the Recovery Officer to manage, run and account for any attached business or property;

(xliii) “Recovery Officer” means an ³⁰[officer of Sales Tax] as appointed by the ³¹[Collector] to exercise powers as contained in sub-section (2) of section 48 of the Act, who shall not be below the rank of ³²[Assistant Collector];

(xliv) “reciprocity” means extension of the same privileges and facilities to a diplomat or diplomatic mission of a country in Pakistan as are extended by such country to diplomats and diplomatic mission of Pakistan in that country.

(xlv) “Records” means the records as provided under section 22 of the Act;

³³[(xIva) “REGSYS, means the Board’s computerized system for registration of taxpayers;]

(xlvi) “Referring authority” means an officer, not below the rank of an Assistant Collector, desiring to recover government dues through Recovery Officer;

(xlvii) “Relevant Acts” means the Act, the Federal Excise Act, 2005 and the Customs Act, 1969 (IV of 1969).

³⁴[***]

²⁷ In rule (2), in sub-rule (1), clauses (xxxiv), were omitted vide SRO 530(I)/2008, dated 11th June, 2008

²⁸ Added vide SRO 494(I)/2015, dated 30th June, 2015

²⁹ In rule 2, in sub-rule (1), after clause (xxv), the new clause (xxxv-a) was inserted vide SRO 470(I)/2007 dated 9th June, 2007 and later on, was omitted vide SRO 530(I)/2008, dated 11th June, 2008

³⁰ Reference to “officer of Sales Tax” should be construed as reference to “officer of Inland Revenue” by virtue of Section 72A of the Sales Tax Act, 1990

³¹ Reference to “Collector” should be construed as reference to “Commissioner Inland Revenue” by virtue of Section 72A of the Sales Tax Act, 1990

³² Reference to “Assistant Collector” should be construed as reference to “Assistant Commissioner Inland Revenue” by virtue of Section 72A of the Sales Tax Act, 1990

³³ Inserted vide SRO 79(I)/2014, dated 31st January, 2014

³⁴ In rule 2, in sub-rule (1), Clause (xlvi) was omitted vide SRO 470(I)/2007 dated 9th June, 2007

- (xlix) "RRAS" means Risk-based Refund Analysis System for processing the refund claim as per risk parameters approved by the Board;
- (l) "RTO" means the Regional Tax Office having jurisdiction;
- (li) "same-state-goods" means goods purchased by a commercial exporter against tax invoice for export as such;
- (lii) "share" means share in a corporation and private limited or public limited company and includes stock, debenture stock, debentures or bonds;
- (liii) "Special Auditor" means a Chartered Accountant or a Cost and Management Accountant appointed under section 32A of the Act;
- (liv) "STR form" any of the sequentially numbered forms as annexed to these rules;
- ³⁵[(liv-a) "system" includes the equipment for electronic monitoring of production or for secure counting and recording of production, stocks and clearances, affixation of the tax stamps, banderoles, stickers, barcodes, labels etc. the related software and hardware and human resources required for electronic monitoring and tracking of taxable goods;]
- (lv) "supportive documents", in relation to sales tax refund, means the documents as mentioned in rule 38 of these rules or such other documents as may be prescribed by the Board;
- (lvi) "taxpayer" means any person who is required, or liable, to pay, or is paying duty, or tax, or any sum under any or all of the relevant Acts, or the rules and includes any person, other than a government employee, who is assigned any duty or responsibility under any of the relevant Acts or the rules;
- (lvii) "terms of reference", in relation to special audit, means the terms of reference as specified in the appointment letter issued by the Board to the special auditor regarding his appointment;
- (lviii) "transmit" also means to transmit data or documents through electronic means.
- (lix) "UNDP" means the United Nations Development Program;
- (lx) "UNHCR" means the United Nations High Commission for Refugees;
- (lxi) "UNICEF" means the United Nations International Children's Emergency Fund;
- ³⁶[(lx-a) "unique user identifier" means a unique identification name, number or password allotted by the Board to the authorized user of the computerized system under section 50A of the Act;]
- (lxii) "WFP" means the World Food Program;
- (lxiii) "WHO" means the World Health Organization
- (2) Other terms or expressions used but not defined here shall have the same meaning as are assigned to them in the Act.

CHAPTER I

REGISTRATION, COMPULSORY REGISTRATION AND DE-REGISTRATION

3. **Application.**-The provisions of this chapter shall apply to the following persons, namely:-

- (a) A person required to be registered under the Act;
- (b) A person required, under any other Federal law or Provincial law, to be registered for the purpose of any duty or tax collected or paid as if it were sales tax under the Act;
- (c) A person who is subject to compulsory registration;
- (d) A person who is already registered and requires a change in the name, address or other particulars of registration;

³⁵ Added vide SRO 494(I)/2015, dated 30th June, 2015

³⁶ In rule 2, in sub-rule (1), after clause (lx), the new clause "(lx-a)" was inserted vide SRO 470(I)/2007 dated 9th June, 2007

- (e) A person who is blacklisted or whose registration is suspended; and
- (f) A person who is required to be de-registered.

³⁷[***]

³⁸**[5. Application for registration.]**-(1) A person required to be registered under the Act shall, before making any taxable supplies, apply on the computerized system through owner, authorized member or partner or authorized director, as the case may be, in the Form STR-1, as annexed to these rules. Such application shall specify the RTO in whose jurisdiction the registration is sought, as per criteria given below, namely:--

- (a) in case of listed or unlisted public limited company, the place where the registered office is located;
- (b) in case of other companies-
 - (i) if the company is primarily engaged in manufacture or processing, the place where the factory is situated; and
 - (ii) if the company is primarily engaged in business other than manufacture or processing the place where main business activities are actually carried on;
- (c) in case of a person not incorporated, the jurisdiction where the business is actually carried on; and
- (d) in case of a person not incorporated, having a single manufacturing unit and whose business premises and manufacturing unit are located in different areas, the jurisdiction where the manufacturing unit is located:

Provided that the jurisdiction of Large Taxpayers Units shall remain as specified by the Board:

Provided further that the Board may transfer the registration of any registered person to a jurisdiction where the place of business or registered office or manufacturing unit is located.

(2) The applicant shall submit ³⁹[***] the following documents, namely:-

- (a) CNIC of all owners, members, partners or directors, as the case may be, and the representative, if any, and in case of non-residents, their passports;
- (b) in case of a company or registered AOP, the Registration or Incorporation Certificate, along with Form III or Form A as prescribed in the Companies Ordinance, 1984 (XLVII of 1984);
- (c) in case of a partnership, the partnership deed; ⁴⁰[, if available]
- (d) bank account certificate issued by the bank in the name of the business;
- (e) lease or rent agreement, if the premises is on rent, along with CNIC of the owner of the premises;
- (f) ownership documents of the premises, such as registered sale deed or registered transfer deed;
- (g) latest utility bills (electricity, gas, land-line telephone, and post-paid mobile phones, as the case may be);

³⁷ Rule 4 was Omitted vide SRO 494(I)/2015, dated 30th June, 2015

³⁸ Rule 5 was Substituted vide SRO 494(I)/2015, dated 30th June, 2015

³⁹ Omitted vide SRO 227(I)/2016, dated 21st March, 2016

⁴⁰ Inserted vide SRO 227(I)/2016, dated 21st March, 2016

- (h) list of machinery installed in case of manufacturer;
- (i) distribution certificate from the principal showing distributorship or dealership, in case of distributor or dealer;
- (j) balance sheet/statement of affairs/equity of the business;
- (k) particulars of all branches in case of multiple branches at various locations; and
- (l) particulars of all franchise holders in case of national or international franchise⁴¹[, if applicable].

⁴²[(3) The documents as prescribed in the preceding sub-rule shall be submitted online through the computerized system or by visiting the concerned RTO, in either case, the original copies of all documents shall be presented in RTO for verification purpose before the application is processed by the system.

(3A) The applicant, being the owner, or authorized member or partner, or authorized director, as the case may be, shall visit the concerned RTO for biometric verification.;

⁴³[***]

(5) Incomplete applications shall not be entertained by the computerized system.

(6) Where an applicant has unsold or unused stocks of tax-paid inputs on which he desires to claim the benefit of section 59 of the Act, he shall declare such stocks in a statement in the Form set out as STR-4, to be appended with his application for registration.

(7) The application shall be processed by the computerized system and if found complete in all respects, shall be assigned a risk score. In case the application is found low risk, registration shall be issued by the computer system and certificate shall be sent to the applicant by courier service. The high risk cases shall, for further inquiry and scrutiny of documents, be sent to the ⁴⁴[Additional Commissioner] Inland Revenue, designated in the RTO for the purpose.

⁴⁵[(7A) The process leading to determination of risk score shall be completed within one working day of submission of complete application and biometric verification, whereas the scrutiny, including physical verification of premises to be carried out by an officer not below the rank of Assistant Commissioner, in high risk cases shall be completed within three working days in case of non-manufacturers and within seven working days in case of non-manufacturers.]

(8) Where a person, who has furnished a Form for registration, discovers any omission or wrong statement therein, or notices a subsequent change in any information, particulars, annexures, statements, documents or data already furnished, he may, without prejudice to any liability incurred by him under any provision of the Act, furnish a revised Form for registration.

(9) In case the person applying for registration as manufacturer is sharing the premises, he shall provide evidence of--

- (a) demarcation of manufacturing premises for registration, and
- (b) installation of sub-meter by the relevant utility company, in case he does not have independent industrial utility connection but is using electricity or gas through sub-meter.;

⁴⁶[**5A. Temporary registration.**-(1) Where a person files application for sales tax registration as a

⁴¹ Inserted vide SRO 227(I)/2016, dated 21st March, 2016

⁴² Substituted vide SRO 227(I)/2016, dated 21st March, 2016

⁴³ Sub Rule (4) was omitted vide SRO 227(I)/2016, dated 21st March, 2016

⁴⁴ Substituted vide SRO 227(I)/2016, dated 21st March, 2016

⁴⁵ Inserted vide SRO 227(I)/2016, dated 21st March, 2016

⁴⁶ Added vide SRO 494(I)/2015, dated 30th June, 2015

manufacturer without having installed machinery, for the purpose of import of machinery to be installed by him, temporary registration as manufacturer shall be allowed to him for a period of sixty days subject to furnishing of the complete list of machinery to be imported along with Bill of Lading (BL) or Goods Declaration (GDs) in lieu of the requirements prescribed in clause (h) of sub-rule ⁴⁷[(2)] of rule 5.

(2) The temporary registration shall be issued by the computerized system within seventy-two hours of filing of the complete application.

(3) After receiving temporary registration, the person shall be allowed to import plant, machinery and raw materials, etc. as a manufacturer, subject to submission to the customs authorities of a post-dated cheque equal to the difference in duties and taxes to be availed as a manufacturer.

(4) In case the requirements prescribed in clause (h) of sub-rule (1A) and sub-rule (1B) of rule 5 are not fulfilled within sixty days of issuance of the temporary registration, such temporary registration shall be disabled and the post-dated cheques submitted shall be encashed.

(5) A person holding temporary registration shall file monthly return in the form STR-7, but shall not issue a sales tax invoice and if such invoice is issued, no input tax credit shall be admissible against such invoice.

(6) No sales tax refund shall be paid to the person during the period of temporary registration and the amount of input tax may be carried forward to his returns for subsequent tax periods.;

⁴⁸**[6. Compulsory registration.]**-(1) if a person, who is required to be registered under the Act, does not apply for registration and the Commissioner Inland Revenue or any other officer, as may be authorized by the Board, after such inquiry as deemed appropriate, is satisfied that such person is required to be registered, he shall issue notice to such person in the Form set out in Form STR-6.

(2) In case the Commissioner receives a written reply from the said person within the time specified in notice under sub-rule (1), contesting his liability to be registered, the Commissioner shall grant such person opportunity of personal hearing, if so desired by the person, and shall thereafter pass an order whether or not such person is liable to be registered compulsorily. Copy of the said order shall invariably be provided to that person. Where the Commissioner passes the order for compulsory registration, he shall cause the said person to be registered through computerized system.

(3) Where the person to whom a notice is given under sub-rule (1), does not respond within the time specified in the notice, the Commissioner shall cause to compulsorily register the said person through computerized system under intimation to the said person through courier service.

(4) A person registered compulsorily under sub-rule (2) or (3) is required to comply with all the provisions of the Act and rules made thereunder from the date of compulsory registration, and in case of failure to do so, the Commissioner Inland Revenue having jurisdiction may issue notice under section 25 of the Act for production of records or documents and appearance in person to assess the amount of sales tax payable under section 11 of the Act, and take any other action as required under the law against such person:

Provided that if it is subsequently established that a person was not liable to be registered but was wrongly registered under this rule due to inadvertence, error or misconstruction, the Commissioner shall cause to cancel his registration through the computerized system. In case of such cancellation of registration, such person shall not be liable to pay any tax, default surcharge or penalty under the Act or rules made thereunder, subject to the conditions, limitations and restrictions prescribed under section 3B of the Act.

7. Change in the particulars of registration.-(1) In case there is a change in the name, address or other particulars as stated in the registration certificate, the registered person shall notify the change in the Form STR-1 to the computerized system, within fourteen days of such change.

(2) The change of business category as 'manufacturer' shall be allowed subject to fulfillment of all applicable requirements as specified in rule 5.

⁴⁷ Substituted vide SRO 227(I)/2016, dated 21st March, 2016

⁴⁸ Substituted vide SRO 494(I)/2015, dated 30th June, 2015

(3) In case of approval of the change applied for, a revised registration certificate shall be issued through computerized system, which shall be effective from the date the person applied for the change.

(4) The Commissioner may, based on available information or particulars and after making such inquiry as he may deem necessary and after providing reasonable opportunity of being heard to a person, by an order in writing, make modifications in registration of the person.

8. Transfer of registration.-(1) The Board may, in accordance with clauses (a), (b) and (c) of sub-rule (1) of rule 5 or otherwise, by an order, transfer the registration of a registered person from the jurisdiction of one LTU or RTO to another.

(2) On transfer of registration,--

- (a) all the records and responsibilities relating to such registered person shall be transferred to the LTU or RTO, in whose jurisdiction the registration has been so transferred;
- (b) notwithstanding the actions already taken, being taken or otherwise pending immediately before the transfer in respect of such registered person under any of the provisions of the Act or the rules made thereunder in the LTU or RTO from where his registration has been transferred, the LTU or RTO, in whose jurisdiction the registration is so transferred shall exercise the jurisdiction over such person in the manner as if it always had such jurisdiction.

(3) In case of transfer of registration under sub-rule (1), the Board shall issue intimation letter to the registered person along with copy to concerned LTU or RTO.

(4) In case a registered person intends to shift his business activity from the jurisdiction of one LTU or RTO to another, or he has any other valid reason for such transfer, he shall apply to the Board for transfer of his registration along with Form STR-I. The Board shall follow the procedure as provided under sub-rules (2) and (3).

9. Option to file application with Commissioner Inland Revenue.-A person who is unable to file application for registration or change in particulars of registration directly in computerized system may submit the prescribed application and required documents to the concerned Commissioner Inland Revenue at RTO, which shall ensure entry of the application and documents in computerized system within three days.

10. Cancellation of multiple registrations.-(1) In case a person holds multiple sales tax registrations, he shall retain only one registration and surrender all other registrations under intimation to concerned Commissioner Inland Revenue at RTO.

Provided that the Board may, subject to such conditions as it may deem appropriate, allow or allocate a person separate registration for manufacturing units located in different LTU or RTO.

(2) The tax liabilities against the registration cancelled under sub-rule (1) shall be transferred against the registration retained and in case of such registrations being in different LTU or RTO, the Commissioner having jurisdiction over cancelled registrations shall ensure that tax arrears' files are transferred to the LTU or RTO, having jurisdiction over the registration so retained.

11. De-registration.-(1) Every registered person who ceases to carry on his business or whose supplies become exempt from tax, or who ceases to remain registered shall apply to the Commissioner Inland Revenue having jurisdiction for cancellation of his registration in Form STR-3, and the Commissioner, on such application or on its own initiative, may issue order of de-registration or cancellation of the registration of such person from such date as may be specified, but not later than ninety days from the date of such application or the date all the dues outstanding against such person are deposited by him, whichever is later and such person shall be de-registered through computerized system accordingly.

(2) The Commissioner, upon completion of any audit proceedings or inquiry which may have been initiated consequent upon the application of the registered person for de-registration, shall complete the proceedings or inquiry within ninety days from the date of application and direct the applicant to discharge any outstanding liability which may have been raised therein by filing a final return under section 28:

Provided that the person applying for de-registration shall not be de-registered unless he provides record for the purpose of audit or inquiry.

(3) If a registered person fails to file tax return for six consecutive months, the Commissioner, without

prejudice to any action that may be taken under any other provision of the Act, after issuing a notice in writing and after giving an opportunity of being heard to such person, shall issue order of de-registration of such person and the computerized system shall be caused to de-register the person accordingly.

(4) The obligations and liabilities of the person whose registration is cancelled under sub-rule (1) relating to the period when he conducted business as a registered person shall not be affected by the fact that his registration has been cancelled or that he has ceased to be a registered person]

12. Blacklisting and suspension of registration.⁴⁹[Where the Commissioner or Board has reasons to believe that the registered person is to be suspended or blacklisted, ⁵⁰[in order to ensure that the LTUs and RTOs follow a uniform policy for suspension and blacklisting of sales tax registered persons under section 21(2) of the Act and for subsequent proceedings in such cases, the following procedure shall be followed, namely:-

(a) SUSPENSION

- (i) Where a Commissioner, having jurisdiction, is satisfied that a registered person has issued fake invoices, evaded tax or committed tax fraud, registration of such person may be suspended by the Commissioner through the system, without prior notice, pending further inquiry. The basis for such satisfaction may inter alia include the following, namely:-
 - (A) non-availability of the registered person at the given address;
 - (B) refusal to allow access to business premises or refusal to furnish records to an authorized Inland Revenue Officer;
 - (C) abnormal tax profile, such as taking excessive input tax adjustments, continuous carry-forwards, or sudden increase in turnover;
 - (D) making substantial purchases from or making supplies to other blacklisted or suspended person;
 - (E) non-filing of sales tax returns;
 - (F) on recommendation of a commissioner of any other jurisdiction;
 - (G) any other reason to be specified by the Commissioner;
- (ii) the suspension of registration shall take place through a written order of the Commissioner concerned, giving reasons for suspension. This order shall be endorsed to the registered person concerned, all other LTUs/RTOs, the FBR's computer system, the STARR computer system and the Customs Wing computer system for information and necessary action as per law;
- (iii) a registered person who does not file sales tax return for six consecutive months shall be caused to be suspended through the system without any notice;
- (iv) in cases, where the buyers and suppliers of any such person, whose registration is being suspended, belongs to another LTU/ RTO, and these buyers / suppliers are also required to be suspended, the Commissioner shall intimate the Chief Commissioner of the concerned LTU/RTO in whose jurisdiction such buyers/suppliers fall, in writing explaining the complete facts of the case and the reasons on the basis of which these buyers/suppliers are to be suspended, to initiate proceedings for suspension/blacklisting of the buyers/suppliers;
- (v) no input tax adjustment/refund shall be admissible to the registered person during the

49 In rule 12, for sub-rules (1), (2), (3), (4) and (5) were substituted vide SRO 589(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012

50 Substituted vide SRO 494(I)/2015, dated 30th June, 2015

currency of suspension. Similarly, no input tax adjustment/refund shall be allowed to any other registered persons on the strength of invoices issued by such suspended person (whether issued prior to or after such suspension), during the currency of suspension;

- (vi) the Commissioner shall, within seven days of issuance of order of suspension, issue a show cause notice (through registered post or courier service) to the registered person to afford an opportunity of hearing with fifteen days of the issuance of such notice clearly indicating that he will be blacklisted, in case—
 - (A) there is no response to the notice;
 - (B) he has not provided the required record;
 - (C) he has not allowed access to his business record or premises; and
 - (D) any other reason specified by the Commissioner;
- (vii) in case show cause notice is not issued within seven days of the order of suspension, the order of suspension shall become void ab-initio;
- (viii) in case of non-availability of the suspended person at the given address, the notice may be affixed on the main notice Board of the LTU/RTO;
- (ix) on receipt of the reply to the notice and after giving an opportunity of hearing to the registered person, if the Commissioner is satisfied, he may order for revoking of suspension of the registered person;

(b) BLACKLISTING

- (i) in case, after giving an opportunity of hearing, the offence is confirmed, the Commissioner shall issue an appealable self-speaking order for blacklisting of the registered person, and shall proceed to take legal and penal action under the relevant provisions of the Act;
- (ii) the order of blacklisting shall contain the reasons for blacklisting, the time period for which any refund or input tax claimed by such person or by any other registered person on the strength of invoices issued by him from the date of his registration shall be inadmissible, any recovery to be paid or penalties to be imposed;
- (iii) the order of blacklisting shall be issued within ninety days of the issuance of the notice of hearing. In case, the order of blacklisting is not issued within this time period the suspension of registered person shall become void ab-initio;
- (iv) copies of the order shall be endorsed to the registered person concerned, all other LTUs/RTOs, the FBR/PRAL computer system, the STARR computer system and the Customs Wing computer system. Each LTU/RTO shall circulate all such lists to their refund sections, audit sections and other concerned staff to ensure that the order is implemented in letter and spirit by all concerned;
- (v) all LTUs/RTOs shall further circulate the copies of the order along with a computer system-generated list of invoices issued by the blacklisted persons as referred to in the preceding clause, to all officers of Inland Revenue having jurisdiction over the registered persons who have claimed credit of input tax or refund on the strength of the invoices issued by the said blacklisted persons; and
- (vi) the officer of Inland Revenue receiving the aforesaid list under clause (v) shall issue show-cause notice under section 11 and sub-section (3) of section 21 of the Act to a registered person for rejecting the input tax or refund claimed against the invoices so

circulated and further proceed to decide the matter as per law through a self-speaking appealable order and after affording a reasonable opportunity of being heard to such person, in the manner as provided in the said sub-section (3);.]

⁵¹[**12A. Non-active taxpayer.**-(1) A registered person who does not fulfill any of the conditions prescribed in clause (1) of section 2 of the Act shall automatically become a non-active taxpayer and his name shall be removed from the active taxpayers list maintained by the Board.

(2) A non-active taxpayer shall not be entitled to-

- (a) file Goods Declarations for import or export;
- (b) issue sales tax invoices;
- (c) claim input tax or refund; or
- (d) avail any concession under the Act or rules made thereunder.

(3) No person, including government departments, autonomous bodies and public sector organizations, shall make any purchases from a non-active taxpayer.

(4) In case of entry of an invoice issued by a non-active taxpayer by any registered buyer in Annexure-A of his return, a message shall appear to the effect that the supplier is a non-active taxpayer and no input tax credit shall be admissible against such invoice.

12B. Restoration as an active taxpayer.-A non-active taxpayer may be restored as active taxpayer, if -

- (a) the registered person files the return or statement along with payment of any tax due under the Act or Income Tax Ordinance, 2001 (XLIX of 2001);
- (b) the RTO or LTU having jurisdiction, on satisfying itself after conducting such audit or other investigation as may be necessary, recommends to the Board for restoration; and
- (c) the Board issues an order to such effect.]

CHAPTER II

FILING OF RETURNS

13. Application.-The provisions of this chapter shall apply to all registered persons required to file a return under section 26 of the Sales Tax Act, 1990.

⁵²[**14. Filing of returns.**-(1) Every person registered under the Sales Tax Act, 1990, or the Federal Excise Act, 2005, shall file the return as specified in the form STR-7, along with all its annexure provided therein, in accordance with the instructions given therewith, in the manner as specified in rule 18 ⁵³[:

Provided that all registered manufacturers making supply of taxable goods as mentioned in column (2) of the Table below shall furnish, in Annex-J of the monthly return, details of such goods manufactured or produced and goods supplied, using the units mentioned in column (3) of that Table, namely:—

TABLE

S. No.	Product	Unit of measurement
(1)	(2)	(3)
1	Sugar	M. Tons
2	Tea blended	M. Tons
3	Cigarettes	Million Nos.
4	Aerated Waters	"000" Litres
5	Paper	M. Tons

⁵¹ New Rules were added vide SRO 494(I)2015, dated 30th June, 2015

⁵² Substituted vide SRO 530(I)/2008, dated 11th June, 2008

⁵³ The full stop was substituted with a colon and thereafter new proviso was added vide SRO 494(I)2015, dated 30th June, 2015

6	Board	M. Tons
7	Chemicals	M. Tons
8	Caustic soda	M. Tons
9	Toilet soap	M. Tons
10	Flakes & Detergent	M. Tons
11	Industrial Gases (Chlorine, Hydrogen, Oxygen etc.)	M. Tons
12	Paints & Varnishes	M. Tons
13	LPG	M. Tons
14	Natural Gas	Million Cu. Meters
15	Cement	"000" M. Tons
16	Ceramic Tiles	'000' Sq. Meters
17	Refrigerators	Nos.
18	Air conditioners (Split/Window)	Nos.
19	Deep freezers	Nos.
20	T. V. Sets	Nos.
21	Washing machines	Nos.
22	Cables & wire (insulated)	"000" Meters
23	Trucks	Nos.
24	Buses	Nos.
25	Jeeps	Nos.
26	Motor Vehicles of all kind	Nos.
27	LCVs/ LTVs	Nos.
28	Motors cycles	Nos.
29	Tractors	Nos..
30	Ice Cream	"000" Litres
31	Biscuits	M. Tons
32	Fruits/ Vegetable Juices	"000" Litres
33	Syrups/Squashes	"000" Litres
34	Mineral Water	"000" Litres
35	Soda ash	M. Tons
36	Tyre & Tubes (motor car, bus, van, truck etc.)	"000" Nos.
37	Motor Spirit	M. Tons
38	High speed diesel oil	M. Tons
39	Diesel oil	M. Tons
40	Furnace oil	M. Tons
41	Lubricating oil	M. Tons
42	G. I. Pipes and MS Pipes	'000' Meters
43	Yarns (all kinds)	M. Tons
44	Iron & Steel products including stainless steel products	M. Tons
45	Storage Batteries (all kinds)	Nos.
46	Processed Fabrics	"000" Meters
47	Pesticides and insecticides	M. Tons
48	Liquid Glucose	M. Tons
49	Fertilizers	M. Tons
50	Footwear	Nos.
51	Power Transformers	Nos.
52	Filter rod	Nos]

(2) Where a registered person operates in different sectors for which different dates of filing of return have

been prescribed in any rules made under the Sales Tax Act, 1990, or the Federal Excise Act, 2005, such person shall file a single return for all such sectors by the due date applicable to his major activity in terms of sales tax or federal excise duty payable.]

⁵⁴[(3) In case the return is not filed within a period of six months after the due date, the same shall be filed only after approval of the Commissioner Inland Revenue having jurisdiction.;

⁵⁵[***]

⁵⁶[***]

15. Receipt of return by the Bank.-(1) The Bank official shall ensure that the particulars entered in all the three copies of the return are identical and that the amount deposited by the registered person tallies with the amount indicated as "TOTAL SALES TAX PAYABLE" in the return, and shall thereafter sign and stamp the return indicating the date of payment of tax and submission of tax return.

(2) The Bank shall forward the original copy of the return to the concerned ⁵⁷[Collectorate] of Sales Tax or the LTU, as the case may be. The second copy thereof along with the computer generated receipt shall be delivered to the registered person as a token of receipt of payment of sales tax and filing of return and the third copy shall be retained by the Bank for its record.

(3) In case of payment through cheque, pay order or bank draft, the Bank will receive the return in triplicate along with the instrument of payment for the amount of tax payable indicated in the return and issue a provisional acknowledgement receipt to the registered person.

(4) On clearance of the instrument, the Bank official shall sign and stamp the return indicating the date on which payment is received by the Bank. In cases where the payments are received through pay order or bank draft, the bank shall affix two stamps on the return indicating the date on which the pay order or bank draft was received for clearing and the date on which the pay order or bank draft was cleared for payment by transfer.

(5) The date of payment, in case of payment through cash or cheque, shall be treated as the date on which the payment is received by the bank. In case of payment through pay order or Bank draft, the date on which the pay order or Bank draft is tendered at the Bank counter shall be treated as the date of payment and where the pay order or Bank draft, so tendered at the Bank counter, is not cleared on its first presentation for Bank clearing before the due date, the registered person shall, without prejudice to any other action, be liable to pay default surcharge and penalties prescribed under the Act for late payment of sales tax.

16. Payment of service charges to the Bank.-(1) The Bank shall charge ten rupees per return (including nil returns) as service charges from the ⁵⁸[Collectorates] having jurisdiction in the area where the bank branches are located.

(2) For the purpose of claiming service charges referred to in sub-rule (1), the Manager of the main branch of the Bank shall submit the claim to the ⁵⁹[Assistant Collector], Assessment and Processing Division of the concerned ⁶⁰[Collectorate] in the first week of the following month supported by a statement indicating date, number of returns received, number of returns submitted to the ⁶¹[Collectorate], amount of sales tax collected and amount of sales tax deposited in the State Bank of Pakistan.

(3) The ⁶²[Assistant Collector], Assessment and Processing Division, shall verify the statement submitted under sub-rule (2) from the Accounts Section of the ⁶³[Collectorate] and from his own record. If the claim is found to be in order and the ⁶⁴[Assistant Collector] is satisfied that the Bank has fulfilled its responsibility under clauses (iv), (vi),

⁵⁴ Added vide SRO 494(I)2015, dated 30th June, 2015

⁵⁵ Rule 14-A was omitted vide SRO 487(I)/2011 dated 3rd June, 2011

⁵⁶ Rule 14A was omitted vide SRO 530(I)/2008, dated 11th June, 2008

⁵⁷ Now called 'Regional Tax Office' or 'RTO'

⁵⁸ Now called 'Regional Tax Office' or 'RTO'

⁵⁹ Reference to "Assistant Collector" should be construed as reference to "Assistant Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

⁶⁰ Now called 'Regional Tax Office' or 'RTO'

⁶¹ Now called 'Regional Tax Office' or 'RTO'

⁶² Reference to "Assistant Collector" should be construed as reference to "Assistant Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

⁶³ Now called 'Regional Tax Office' or 'RTO'

⁶⁴ Reference to "Assistant Collector" should be construed as reference to "Assistant Commissioner Inland Revenue" by virtue of Section

paragraphs a and b of the Agreement, he shall sanction the claim and issue a cheque within a week from the date of submission of the claim, provided that in case of delay by the ⁶⁵[Collectorate], it shall pay a penalty at the rate of fifteen percent per annum for the amount late sanctioned.

(4) If the Bank fails to fulfill the conditions specified in clause (iv), clause (vi), paragraph a, or paragraph b of the Agreement, the ⁶⁶[Assistant Collector] shall deduct the amount of penalty leviable thereunder on the Bank at the rate of 15% per annum against the amount late deposited in the State Bank of Pakistan from the service charges admissible to the Bank.

(5) If the returns are not submitted to the ⁶⁷[Collectorate] within forty-eight hours of the receipt thereof returns in the designated branches of the Bank, the service charges in respect of the returns submitted late shall also be deducted and the remaining amount, if any, shall be sanctioned by the ⁶⁸[Assistant Collector] and cheque therefore will be issued to the Bank.

(6) For deduction of any amount under sub-rule (4), the ⁶⁹[Assistant Collector] shall intimate the Bank the reasons thereof within seven days of deduction.

(7) Where it is not clear as to whether deduction should be made, the ⁷⁰[Assistant Collector] shall require the Bank for clarification before taking a decision.

(8) All public holidays and the number of days the ⁷¹[Collectorate] is prevented from functioning, due to the factors beyond its control, shall be excluded while calculating delay in sanctioning the claim for service charges.

(9) Where the ⁷²[Assistant Collector] requires any clarification from the Bank, the time taken by the Bank for this purpose shall be excluded from the time specified for sanctioning the service charges claim.

17. Filing of Annual Sales Tax Return.-As stipulated in second proviso to sub-section (1) of section 26 of the Act, every registered person, being a private or public limited company, shall file annual sales tax return, in the form as set out in STR-10, for a financial year by the 30th September of the following financial year, with the ⁷³[Collector] having jurisdiction.

⁷⁴**18. Electronic filing of Sales Tax Return.**-⁷⁵[(1) Every registered person required to file return or other statement as prescribed under section 26 or section 27 of the Act or any notification issued there under shall file such a return or, as the case may be, statement, electronically in the manner as specified by the Board through a general order.]

- (a) The registered persons falling in the jurisdiction of any of the Large Taxpayers Units; and
- (b) The private and public limited companies:

Provided that a registered person, other than those mentioned above, may also opt for electronic filing of aforesaid sales tax returns and statements in the same manner.

⁷⁶[(2) The proviso to clause (i) of sub-section (2) of section 7 and clause (1) of sub-section (1) of section 8 of the Sales Tax Act, 1990 and sub-section (2A) of section 6 of the Federal Excise Act, 2005 shall be applicable for sales

65 72A of the Sales Tax Act, 1990
Now called 'Regional Tax Office' or 'RTO'

66 Reference to "Assistant Collector" should be construed as reference to "Assistant Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

67 Now called 'Regional Tax Office' or 'RTO'

68 Reference to "Assistant Collector" should be construed as reference to "Assistant Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

69 Reference to "Assistant Collector" should be construed as reference to "Assistant Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

70 Reference to "Assistant Collector" should be construed as reference to "Assistant Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

71 Now called 'Regional Tax Office' or 'RTO'

72 Reference to "Assistant Collector" should be construed as reference to "Assistant Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

73 Reference to "Collector" should be construed as reference to "Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

74 For rule 18, the new rule was substituted vide SRO 49(I)/2008, dated 15th January, 2008

75 In rule 18, For sub-rule (1), the new sub-rule was substituted vide SRO 530(I)/2008, dated 11th June, 2008

76 Inserted vide SRO 493(I)/2016, dated 1st July, 2016

tax and federal excise returns for the tax periods from July, 2016 and onwards.

(3) A registered person shall enter data of supplies in Annexure-C and data of Debit or Credit Notes in Annexure-I and submit the said data by the 10th day of the month following the end of the tax period. As soon as, the registered person (supplier) submits partial or complete data of Annexure-C and Annexure-I, the said data shall be immediately available to the respective registered person (buyer) in his "Purchase Data" and "Debit or Credit Note Data". The registered person (buyer) shall load the data in his Annexure-A from "Purchase Data- and in his Annexure-I from "Debit or Credit Note Data" to prepare his return.

Provided that the data relating to purchases made from un-registered person or from such registered persons as allowed by the Board in this respect, shall be manually entered by the registered person in Annexure-A.

(4) In case registered person's all suppliers have declared their supplies made to him and have filed their monthly sales tax and federal excise returns for the same tax period, he shall be informed by the automated system of the Board that his all suppliers have filed their monthly sales tax and federal excise returns.

(5) In case,-

- (i) supplier of the registered person has not filed his monthly sales tax and federal excise return till the filing of his own return, he shall be communicated regarding his supplier who has not so far declared supplies made to him in sales tax and federal excise return. He shall, however, be allowed provisional adjustment of input tax against said invoices but if the supplier fails to file his return by the 10th day of the next month, registered person's said inadmissible input tax credit shall be adjusted or recovered in terms of clause (1) of sub-section (1) of section B read with proviso to clause (i) of sub-section (2) of section 7 of the Sales Tax Act, 1990 and sub-section (2A) of section 6 of the Federal Excise Act, 2005. He shall, therefore, be advised by the automated system of the Board to contact the supplier and persuade him to declare said supplies made to him and file return so that registered person could get input tax credit relating to said supplies. In case registered person's supplier declares said supplies and files monthly sales tax and federal excise return for the same tax period, he shall be informed that the objection raised by the automated system of the Board on the invoices of the said supplier stands settled;
- (ii) any buyer of the registered person has not declared sales tax withheld amount in the monthly sales tax and federal excise return till the filing of return by the supplier, the supplier shall be allowed provisional reduction in his output tax against the said amount but if the buyer fails to declare the said withheld amount of sales tax by the 10th day of the next month in the monthly sales tax and federal excise return, registered person's said reduction in output tax shall be adjusted or recovered. The registered person shall, therefore, be advised by the automated system of the Board to contact the said buyer and persuade him to declare the said withheld amount of sales tax in the monthly sales tax and federal excise return so that the registered person could get benefit of reduction of output tax. In case the registered person's buyer has declared withheld amount of sales tax for the same tax period in his sales tax and federal excise return, the objection raised, in this regard, shall stand settled and the registered person shall be informed accordingly;
- (iii) any buyer of the registered person has not accepted a Credit Note issued by him, the supplier shall be allowed provisional reduction in his output tax against the said Credit Note but if the buyer fails to so accept such Credit Note in the sales tax and federal excise return by the 10th day of the next month, the registered person's said reduction in output tax shall be adjusted or recovered. The registered person shall, therefore, be advised by the automated system of the Board to contact the said buyer and persuade him to accept such Credit Note in the return so that the registered person could get benefit of reduction of output tax. In case registered person's buyer has accepted such Credit Note in his monthly sales tax and federal excise return for the same tax period, the objection raised, in this regard, shall stand settled and the registered person shall be informed accordingly; and
- (iv) action required at para (i), (ii) and (iii) is not done, the inadmissible input tax credit in terms of clause (1) of sub-section (1) of section 8 read with proviso to clause (i) of sub-section (2) of section 7 of the Sales Tax Act, 1990 and sub-section (2A) of section 6 of the Federal Excise

Act, 2005 and reduction in output tax in respect of withholding of sales tax or Credit Note shall be adjusted or recovered through column 7(a) in the next return of the registered person.

(6) In case,--

- (i) registered person's supplier has declared his supplies made to him in his same monthly sales tax and federal excise return, the input tax credit relating to the said supplies shall be allowed to the registered person;
- (ii) registered person's buyer has declared sales tax withheld amount in his same monthly sales tax and federal excise return, the reduction in output tax shall be allowed to the registered person;
- (iii) registered person's buyer has accepted the Credit Note issued by him, the reduction in output tax shall be allowed to the registered person; and
- (iv) the action required at para (i), (ii) and (iii) is done, the input tax credit and reduction of output tax in respect of withholding of sales tax or Credit Note shall be allowed to the registered person through column 7(b) in his next return.

(7) The balance of earlier disallowed input tax credit in terms of clause (1) of sub-section (1) of section 8 read with proviso to clause (i) of sub-section (2) of section 7 of the Sales Tax Act, 1990 and sub-section (2A) of section 6 of the Federal Excise Act, 2005 and disallowed reduction of output tax in respect of withholding of sales tax or Credit Notes shall appear in column 7(c) of the monthly sales tax and federal excise return of the registered person with the advice to contact and persuade the respective supplier or buyer to declare his supplies made to the registered person and file monthly sales tax and federal excise return or to accept relevant Credit Note or to declare sales tax withheld amount as the case may be.]

⁷⁷[(8) A registered person filing returns electronically as stipulated above, shall make payment of the amount of sales tax due, if any, in any of the designated branches of the National Bank of Pakistan on the prescribed payment challan as specified in the STR-11 or through electronic payment system devised for this purpose.]

⁷⁸[(9) In cases where due date has been prescribed as 15th of a month, the tax due shall be deposited by the 15th and the return shall be submitted electronically by 18th of the same month.]]

CHAPTER III

CREDIT AND DEBIT NOTE AND DESTRUCTION OF GOODS

19. Application.-The provisions of this chapter apply where a registered person has issued a tax invoice in respect of a supply made by him and as a result of any of the events specified in section 9 of the Sales Tax Act, 1990 the amount shown in the tax invoice or the return needs to be modified.

20. Cancellation or return of supply.-(1) Where a registered person has made a supply, and such supply or part thereof is cancelled or returned, the buyer or the recipient shall issue a Debit Note (in duplicate) in respect of such supply or part thereof, indicating the quantity being returned or the supply of which has been cancelled, its value determined on the basis of the value of supply as shown in the tax invoice issued by the supplier and the amount of related sales tax paid thereon, as well as the following, namely:--

- (i) Name and ⁷⁹[National Tax Number] of the recipient;
 - (ii) name and ⁸⁰[National Tax Number] of the supplier;
 - (iii) number and date of the original sales tax invoice;
 - (iv) the reason of issuance of the Debit Note; and
 - (v) Signature and seal of the authorized person issuing the note
- (2) The original copy of the debit note shall be sent to the ⁸¹[supplier] and the duplicate copy shall be

⁷⁷ Sub-rules (2) and (3) were re-numbered as sub-rules (8) and (9) respectively vide SRO 493(I)/2016, dated 1st July, 2016

⁷⁸ In rule 18, after sub-rule (2), the following new sub-rule was added, vide SRO 530(I)/2008, dated 11th June, 2008

⁷⁹ Substituted for the words "registration number" vide SRO 610(I)/2010 dated 1st July, 2010

⁸⁰ Substituted for the words "registration number" vide SRO 610(I)/2010 dated 1st July, 2010

⁸¹ Rule 20, in sub-rule (2), for the word "buyer", the word "supplier" was substituted, vide SRO 530(I)/2008, dated 11th June, 2008

retained for record.

(3) In the case of cancellation of supplies made to, or return of goods by, an unregistered person, the supplier shall issue a credit note providing the same particulars as are specified in sub-rule (1) and keep a copy for record.

21. Change in Value of Supply or amount of sales tax.-(1) Where for any valid reason the value of supply or the amount of sales tax mentioned in the invoice issued has increased, the supplier shall issue a Debit Note (in duplicate), with the following particulars, namely:--

- (i) Name and registration number of the supplier;
- (ii) Name and registration number of the recipient;
- (iii) Number and date of the original sales tax invoice;
- (iv) The original value and sales tax as in original invoice; the revised value and sales tax;
- (vi) The difference of value and sales tax adjustable;
- (v) The reason for revision of value; and
- (vii) Signature and seal of the authorized person issuing the note.
- (viii) Name and registration number of the supplier;

(2) Where, for any valid reason, the value of supply or the amount of sales tax mentioned in the invoice issued has decreased, the supplier shall issue a Credit Note (in duplicate), with the same particulars as specified in sub-rule (1).

(3) The original copy of the note as referred to in sub-rules (1) and (2), shall be sent to the recipient and the duplicate shall be retained for record. In respect of a case falling under sub-rule (2), the recipient shall issue a Debit Note with reference to the Credit Note issued by the suppliers as an acknowledgment of the receipt of the same providing therein the same details as in the corresponding Credit Note.

22. Adjustment of input and output tax.-(1) The buyer shall not be entitled to claim input tax in respect of the supply which has been cancelled or returned to the supplier or in respect of which the amount of tax was reduced.

(2) Where the buyer has already claimed input tax credit in respect of such supplies, he shall reduce or increase the amount of input tax by the corresponding amount as mentioned in the Debit Note or Credit Note, as the case may be, in the return for the period in which the respective note was issued.

(3) Where the supplier has already accounted for the output tax in the sales tax return for the supplies against which Debit Note was issued subsequently, he may increase or reduce the amount of ⁸²[input] tax by the corresponding amount as mentioned in the Debit Note, in the return for the period in which the respective note was issued:

Provided that in case of return of supplies by an unregistered person, the adjustment as aforesaid can be made against the Credit Note issued by the supplier

(4) The adjustments as hereinbefore noted which lead to reduction in output tax or increase in output tax can only be made if the corresponding Debit Note or Credit Note is issued within one hundred and eighty days of the relevant supply:

Provided that the ⁸³[Collector] may, at the request of the supplier, in specific cases, by giving reasons in writing, extend the period of one hundred and eighty days by a further one hundred and eighty days.

(5) Where the goods relating to a returned or cancelled supply are subsequently supplied to the original buyer or some other person with or without carrying out any repairs, the supplier shall charge sales tax thereon in the normal manner and account for it in his return for the period in which these goods were supplied.

82 In rule 22, in sub-rule (4), for the words "output", occurring for the second time, the word "input" was substituted vide SRO 530(I)/2008, dated 11th June, 2008

83 Reference to "Collector" should be construed as reference to "Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

23. Destruction of goods.-Where any goods are returned by the buyer on the ground that the same are unfit for consumption and are required to be destroyed by the supplier, the goods shall be destroyed after obtaining permission from the ⁸⁴[Collector of Sales Tax] having jurisdiction, and under the supervision of ⁸⁵[an officer of Sales Tax] not below the rank of an ⁸⁶[Assistant Collector] as may be deputed by the ⁸⁷[Collector] for the purpose. ⁸⁸[and the input tax credit in respect of goods so destroyed shall not be admissible]

Chapter IV

APPORTIONMENT OF INPUT TAX

24. Application.-The provisions of this chapter shall apply to the registered persons who make taxable and exempt supplies simultaneously.

25. Determination of input tax.-(1) Input tax paid on raw materials relating wholly to the taxable supplies shall be admissible under the law.

(2) Input tax paid on raw materials relating wholly to exempt supplies shall not be admissible.

(3) The amount of input tax incurred for making both exempt and taxable supplies shall be apportioned according to the following formula, namely:--

$$\text{Residual input tax credit on taxable supplies} = \frac{\text{Value of taxable supplies}}{\text{(Value of taxable + exempt Supplies)}} \times \text{Residual input tax}$$

(4) Monthly adjustment of input tax claimed by a registered person under this chapter shall be treated as provisional adjustment and at the end of each financial year, the registered person shall make final adjustment on the basis of taxable and exempt supplies made during the course of that year.

(5) Any input tax adjustment claimed wrongfully on account of incorrect application of formula set out in sub-rule (3) shall be punishable under the respective provisions of law irrespective of the fact that the claim was provisional.

CHAPTER V

REFUND

26. Application.-This chapter shall apply to all refund claims filed by--

(a) Registered manufacturers-cum-exporters and commercial exporters who zero rate all or part of their supplies under section 4 of the Act;

(b) Registered persons who acquire tax paid inputs for use thereof ⁸⁹[thereof in the manufacture of goods chargeable to sales tax] at the rate of zero per cent under the Act or a notification issued there-under ⁹⁰[:]

⁹¹[***]

⁹²[(c) registered persons claiming refund of the excess amount of input tax as referred to in sub-section (2) of

⁸⁴ Reference to "Collector of Sales Tax" should be construed as reference to "Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

⁸⁵ Reference to "an officer of Sales Tax" should be construed as reference to "an officer of Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

⁸⁶ Reference to "Assistant Collector" should be construed as reference to "Assistant Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

⁸⁷ Reference to "Collector" should be construed as reference to "Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

⁸⁸ In rule 23, after the word "purpose", the words "and the input tax credit in respect of goods so destroyed shall not be admissible", were added vide SRO 530(I)/2008, dated 11th June, 2008

⁸⁹ in rule 26, in clause (b), for the words "in the manufacture of goods which are supplied to registered persons" the words "thereof in the manufacture of goods chargeable to sales tax" was substituted vide SRO 907(I)/2007, dated 7th September, 2007

⁹⁰ In rule 26, in clause (b), for the semicolon, at the end, a colon was substituted and thereafter the new proviso was added vide SRO 831(I)/2007 18th August, 2007

⁹¹ In rule 26, in clause (b) the proviso was omitted vide SRO 907(I)/2007, dated 7th September, 2007

⁹² In rule 26, for clause (c), a new clause was substituted vide SRO 307(I)/2008, dated 24th March, 2008

section 8B and first proviso to section 10 of the Act;]

Registered persons claiming refund of the excess amount of input tax which could not be consumed within three months;

- (d) registered persons who acquire tax paid inputs used in the export of goods, local supply of which is exempt under the Act or any notification issued there-under; ⁹³[***]
- (e) Persons claiming refund of sales tax under section 66 of the Act. ⁹⁴[; and
- (f) diplomats, diplomatic missions and privileged persons and organizations who purchase goods or services on payment of tax and are otherwise entitled to receive zero-rated supply as provided under Chapter X of these rules.]

⁹⁵**[26A. Expeditious processing and payment of refunds.-**(1) The refund claims as provided in this rule shall be processed and paid in the manner as provided and all other claims shall be processed and paid in the manner as prescribed in this chapter after rule 26A.

(2) Refunds under this rule shall be allowed to the registered manufacturers-cum-exporters of RTO, Lahore from tax period April, 2010. From tax period July, 2010 all registered manufacturer-cum-exporters of other RTOs/LTUs will be allowed refund under this rule.

(3) Refunds under this rule shall be allowed to the Active Taxpayers, at the time of processing by the IT System of FBR, as per Active Taxpayers List displayed at FBR's website.

⁹⁶[(4) From the first November, 2010 onwards, registered persons claiming refund under this rule shall submit refund claim only electronically in requisite data in RCPS format through FBR web portal by using the user-id, password and pin code allotted to them at the time of e-Enrollment.]

(5) The registered person claiming refund under this rule shall maintain and keep all the paper documents relating to the refund claim, such as invoices, credit notes, debit notes, goods declarations, bank credit advice, etc. in his office instead of submitting to the concerned Regional Tax Office or Large Taxpayers' Unit.

⁹⁷[(6) Refund claims under this rule shall be processed by Risk Management System (RMS of PBR IT system within two working days of electronic submission of refund claim in the RCPS format. The systems will automatically clear the amount under no objection. Electronic advice will be issued to the CSTRO and the registered person about the refund amount cleared by the RMS for payment. The objections detected by the system will be communicated to the refund claimant and the concerned RTO /LTU for information. The refund claimant will have up to eight weeks, from the date of aforesaid communication by the system, to get these objections cleared, The system validation checks will be re-run on all claim on every Tuesday of the week and any portion will be cleared on which the objections have been removed (mainly due to receipt of updated information). Each claim will be re-processed 7 times after its first process. After every run (1 initial and 7 re-runs) the claimant will be e-mailed regarding the objections and remaining deferred amount on the claim. After each run, fill will generate the refund payment order (RPO) of the cleared amount. After being so processed if any amount still remains un-cleared, the same shall then be processed under the other rules of this Chapter]

(7) Concerned RTO/LTU will arrange issuance of cheque for the amount cleared by RMS within seven working days of the receipt of electronic advice.

⁹⁸[(8) Post refund audit of refund claims processed through RMS will be the responsibility of the Audit Divisions of respective RTO/LTU ⁹⁹[:

⁹³ In rule 26, in clause (d), the word "and", at the end, was omitted vide SRO 307(I)/2008, dated 24th March, 2008

⁹⁴ In rule 26, in clause (e), for the full stop, at the end, a semicolon and word "; and" was substituted and thereafter the new clause was added vide SRO 307(I)/2008, dated 24th March, 2008

⁹⁵ After rule 26, new rule ("26A") was inserted vide SRO 211(I)/2010, 29th March, 2010

⁹⁶ In rule 26A, for sub-rule (4), the new sub-rule and relating entries thereto were substituted vide SRO 1042(I)/2010 dated 15th November, 2010, 2010

⁹⁷ In rule 26A, for sub-rule (6), the new sub-rule and relating entries thereto were substituted vide SRO 82(I)/2011 dated 28th January, 2011

⁹⁸ In rule 26A, for sub-rule (8), the new sub-rule and relating entries thereto were substituted vide SRO 82(I)/2011 dated 28th January, 2011

⁹⁹ The full stop was substituted with a colon and thereafter new provisos were added vide SRO 494(I)/2015, dated 30th June, 2015

Provided that scrutiny of the refund claims processed or sanctioned after the 30th June, 2014 shall be carried out on the basis of risk-based selection through computerized Post Refund Scrutiny (PRS):

¹⁰⁰[Provided further that where the Commissioner Inland Revenue has reason to believe, on the basis of some information, pre-determined criteria or otherwise, that a registered person, whose refund claim was processed or sanctioned after the 30th June, 2014, has been paid refund which was not admissible, he may direct through order in writing to conduct manual post-refund scrutiny of such claim.]

27. Establishment of Refund Division and posting of officers.-(1) There shall be established a CSTRO under the ¹⁰¹[Federal] Board of Revenue]; for centralized payment of refund amount to such claimants and from such date as the Board may specify.

(2) There shall be established a Refund Division in each ¹⁰²[Collectorate] of Sales Tax to receive, process and settle the refund claims filed under these rules.

(3) There shall be posted an officer not below the rank of an Assistant Collector of Sales Tax, as nominated by the Collector to be the officer-in-charge of the Refund Division, herein after referred to as the officer-in-charge in this chapter.

(4) There shall be established a Post Refund Division in each ¹⁰³[Collectorate] of Sales Tax headed by an officer not below the rank of an ¹⁰⁴[Assistant Collector of Sales Tax] to audit the refund claims processed and sanctioned by the Refund Division.

28. Filing of refund claim.-(1) Monthly sales tax return filed by a claimant shall be treated as a refund claim once all the supportive documents including the requisite data in the format or software (RCPS), has been received:

Provided that no refund claim shall be entertained if the claimant fails to furnish the claim on the prescribed software (RCPS) along-with the supportive documents within ¹⁰⁵[one hundred and twenty] days of the filing of return.

Provided further that the period of ¹⁰⁶[one hundred and twenty] days as aforesaid, in case of a commercial exporter, shall be reckoned from the date when the BCA is issued to him by the concerned bank ¹⁰⁷[:]

Provided also that if a claimant is exporting goods manufactured by him as well as the goods purchased in the same state, in the same tax period, the period of ¹⁰⁸[one hundred and twenty] days shall be reckoned from date of filing of return or the date of issuance of BCA, whichever is later.]

¹⁰⁹[(1A) Any registered person claiming refund under this Chapter shall have the option to electronically file refund claim through FBR web portal by using the user-id, password and pin code allotted to him at the time of e-Enrollment.]

(2) In cases where such supportive documents are not submitted to the officer in-charge within the time specified under sub-rule (1), the ¹¹⁰[Collector of Sales Tax] having jurisdiction may, on a written request from the

100 Second proviso was substituted vide SRO 1320(I)/2018, dated 2nd November, 2018. At the time of substituted the second proviso was as under:
“Provided further that where the Commissioner Inland Revenue has reasons to believe that a registered person, whose refund claim was processed or sanctioned after the 30th June, 2014, has been paid refund which was not admissible to him, he may direct through order in writing to conduct computerized Post Refund Scrutiny (PRS) of such claim.”

101 For the words “Central Board of Revenue” wherever occurring, the words “Federal Board of Revenue” were substituted vide SRO 530(I)/2008, dated 11th June, 2008

102 Now called ‘Regional Tax Office’ or ‘RTO’

103 Now called ‘Regional Tax Office’ or ‘RTO’

104 Reference to “Assistant Collector of Sales Tax” should be construed as reference to “Assistant Commissioner Inland Revenue” by virtue of Section 72A of the Sales Tax Act, 1990

105 For the word “sixty”, occurring twice, the words “one hundred and twenty” was substituted vide SRO 530(I)/2008, dated 11th June, 2008

106 In rule 28, in the third proviso, for the word “sixty”, the words “one hundred and twenty” were substituted vide SRO 761(I)/2008, dated 19th July, 2008

107 In rule 28, in sub-rule (1), in the second proviso, for the full stop, at the end, a colon was substituted and thereafter the new proviso was added vide SRO 307(I)/2008, dated 24th March, 2008

108 In rule 28, in sub-rule (1), for the word “sixty”, occurring twice, the words “one hundred and twenty” was substituted vide SRO 530(I)/2008, dated 11th June, 2008

109 In rule 28, for sub-rule (1A), the new sub-rule was substituted vide SRO 810(I)/2010, dated 13th August, 2010

110 Reference to “Collector of Sales Tax” should be construed as reference to “Commissioner Inland Revenue” by virtue of Section 72A of

claimant justifying the reasons for delay in submission of such documents or data on RCPS, extend the time limit for a further ¹¹¹[sixty] days.

(3) The Board may, through a General Order or otherwise, prescribe the date, manner and procedure for electronic filing of sales tax refund claims by the registered persons filing their monthly returns electronically.

29. Scrutiny and processing of refund claim.-(1) On submission of a refund claim, the Refund Receipt Section shall confirm that the claim is complete in all respects, after which it shall be loaded in the system for assigning the claim a unique identification number.

(2) After assigning the unique identification number, the ¹¹²[CREST] shall cross-match the data on soft copy with the data available in the system and process the claim by applying the risk parameters and generate analysis report indicating the admissible amount as well as the amount not validated on the basis of automated risk criterion along-with the objections raised by the system.

(3) The processing officer shall forward the claim file along-with the analysis report referred to in sub-rule (2) to the officer in-charge for further necessary action.

(4) Where the Processing Officer or the officer-in-charge is of the opinion that any further inquiry or audit is required in respect of amount not cleared by the ¹¹³[CREST] or for any other reason to establish genuineness and admissibility of the claim, he may make or cause to be made such inquiry or audit as deemed appropriate, after seeking approval from the concerned ¹¹⁴[Additional Collector] and inform the refund claimant accordingly.

¹¹⁵[***]

30. Sanction and payment of refund claim.-¹¹⁶(1) On receipt of analysis Report and refund payment order for the amount verified by CREST and found admissible by the processing officer, the officer in-charge shall sanction the amount so determined and issue the Refund Payment Order (RPO) ¹¹⁷[:

Provided that in case of refund claims filed for their zero rated exports, by the registered persons of Most Affected Areas and Moderately Affected Areas, specified in Sales Tax General Order No. 01/2010, dated 20th January, 2010, the Refund Payment Order (RPO) shall be issued by the officer in-charge within three days of filing of refund claim for the amount verified by the CREST and found admissible by the Processing Officer.]

(2) The officer in-charge shall transmit the Refund Payment Order electronically and ¹¹⁸[, in respect of claim filed manually] forward the original copy thereof to the treasury officer of the ¹¹⁹[Collectorate]. The treasury officer shall make payment of refund through a cross cheque in favour of the refund claimant indicating his declared account number and bank name. The crossed cheque shall also be counter signed by an authorized co-signatory.

(3) The ¹²⁰[Additional Collector] shall reconcile the refund cheques issued by the treasury officer of the ¹²¹[Collectorate] during a month with the bank scrolls received from State Bank of Pakistan and record the outcome of such reconciliation in the system.

(4) Where any cheque is returned back by the State Bank of Pakistan due to any reason, the treasury officer shall cancel such cheque, if required, and attach such cancelled cheque with the respective counter-foil of the cheque-book.

the Sales Tax Act, 1990

111 *In sub-rule (2), for the word "thirty", the word "sixty" was substituted vide SRO 530(I)/2008, dated 11th June, 2008*

112 *In rule 29, in sub-rule (2), for the letters "RRAS" the letters "CREST" were substituted vide SRO 470(I)/2007 dated 9th June, 2007*

113 *In rule 29, in sub-rule (4), for the letters "RRAS", the letters "CREST" was substituted vide SRO 307(I)/2008, dated 24th March, 2008*

114 *Reference to "Additional Collector" should be construed as reference to "Additional Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990*

115 *In rule 29, sub-rule (5) was omitted vide SRO 530(I)/2008, dated 11th June, 2008*

116 *In rule 30, for sub-rule (1), new sub-rule was substituted vide SRO 530(I)/2008, dated 11th June, 2008*

117 *In rule 30, in sub-rule (1), for the full stop, at the end, a colon was substituted and thereafter a new proviso and relating entries thereto were added vide SRO 371(I)/2010, 2nd June, 2010*

118 *In rule 30, in sub-rule (2), for the word "also", occurring for the first time, the commas and words ", in respect of claim filed manually," were substituted vide SRO 470(I)/2007 dated 9th June, 2007*

119 *Now called 'Regional Tax Office' or 'RTO'*

120 *Reference to "Additional Collector" should be construed as reference to "Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990*

121 *Now called 'Regional Tax Office' or 'RTO'*

(5) From such date to be notified by the Board, the officer in-charge shall electronically transmit the RPO to the treasury officer in the CSTRO under his digital signatures, and retain a copy thereof in the Refund Division for record.

(6) The treasury officer in CSTRO and the co-signatory designated by the Board in this regard shall issue the cheque for the sanctioned amount as mentioned in the RPO.

¹²²[(7) The CSTRO shall also prepare a statement of payment advice for all cheques issued on the day and the same shall be sent to State Bank of Pakistan (SBP) duly signed by the signatory and co-signatory]

¹²³[(8) In lieu of the procedure stated in sub-rules (6) and (7), the CSTRO may electronically transfer the details of approved Refund Payment Order to the State Bank of Pakistan SBP for direct credit to the declared bank account of the claimant and the intimation of such advice shall be given to the claimant]

31. Scrutiny and processing of refund claims filed by manufacturers of specified goods.-(1) Notwithstanding anything in rule 29, refund of sales tax paid inputs used in the manufacture of goods, local supply of which has been zero-rated, shall be processed and sanctioned through the Fast Track Channel within fifteen days from the date of filing of refund claim.

(2) The refund of sales tax paid on utilities and the goods imported directly by the claimant and the input tax incurred on acquiring furnace oil from Oil and Gas Marketing Companies for power generation and consumption thereof in the manufacture of zero-rated goods, shall be sanctioned upon validation by the automated system. Refund of input tax paid in respect of other inputs, if validated by the ¹²⁴[CREST], shall also be sanctioned in the same manner.

(3) Subject to validation by the ¹²⁵[CREST], refund of tax paid verifiable inputs used in the export of goods, local supply of which is exempt under the Act or any notification issued there-under, shall be paid.

32. Scrutiny and processing of refund claims relating to commercial exporters.--Notwithstanding anything in rule 29, refund of sales tax paid inputs used in the exports made by commercial exporters, shall be sanctioned only after ¹²⁶[verification of supportive documents and approval through CREST]

33. Extent of payment of refund claim.-Refund to the claimants under these rules shall be paid to the extent of the input tax paid on purchases or imports that are actually consumed in the manufacture of goods which have been exported or supplied at the rate of zero per cent ¹²⁷[or at reduced rates under Notification No. S.R.O. 1125(I)/2011, dated the 31st December, 2011].

¹²⁸**[34. Refund of excess input tax not relating to zero-rated supplies.**-(1) The refund of excess unadjusted input tax relating to supplies other than zero-rated shall be claimed and sanctioned in the cases mentioned below, namely:

(a) The ¹²⁹[persons making supplies under Notification No. S.R.O. 1125(I)/2011, dated the 31st December, 2011,]¹³⁰[gas transmission and distribution companies,] manufacturers of fertilizers, electric power producers and electric power distribution companies may claim refund of excess input tax over output tax in any tax period;

(b) Registered persons in plastic, paper and steel sectors whose inputs are subject to sales tax at 20% or 17.5% ad valorem and their final product is subject to tax at 15% ad valorem may claim refund of

122 Substituted for sub-rule (7) vide SRO 1031(I)/2016 dated 3rd November, 2016. At the time of substitution sub-rule (7) was as under:-

(7) The CSTRO shall also prepare a statement of payment advice for the concerned bank on a daily basis, for direct transfer of the refund amount to the declared bank account of the claimant, under intimation to the CSTRO, the concerned [Collectorate] of Sales Tax as well as the claimant.

123 Inserted vide SRO 1031(I)/2016 dated 3rd November, 2016

124 In rule 31, in sub-rules (2) for the letters "RRAS" the letters "CREST" were substituted vide SRO 470(I)/2007 dated 9th June, 2007

125 In rule 31, in sub-rules (3) for the letters "RRAS" the letters "CREST" were substituted vide SRO 470(I)/2007 dated 9th June, 2007

126 In rule 32, for the words and letters "processing through the RRAS and after verification of input tax payment on the basis of risk profiling and targeting of the claimant" the words and letters "verification of supportive documents and approval through CREST" were substituted vide SRO 470(I)/2007 dated 9th June, 2007

127 Inserted vide SRO 494(I)/2015, dated 30 June, 2015

128 For rule 34, a new rule was substituted vide SRO 307(I)/2008, dated 24th March, 2008

129 Inserted vide SRO 494(I)/2015, dated 30 June, 2015

130 In rule 34, in sub-rule (1), in clause (a), after the word "the", the words and comma "gas transmission and distribution companies," was inserted vide SRO 748(I)/2010, dated 5th August, 2010

excess input tax if the same is not adjusted within a minimum consecutive period of three months;

- (c) Registered persons who are not able to adjust input tax in excess of 90% of output tax in view of restriction in section 8B of the Act, may file refund claim as under,

- (i) In case of registered persons whose accounts are subject to audit under the Companies Ordinance, 1984, after the end of their accounting year; and
- (ii) In case of other registered persons, after the end of financial year;

- (d) all other registered persons, not covered by clauses (a) to (c) above, may claim refund of excess input tax, if the same is not adjusted within a minimum consecutive period of twelve months:

Provided that the amount of refund claim in all such cases shall not exceed the excess of total input tax over the total output tax, as declared in the relevant returns, for the period in respect of which the claim has been filed and shall not include any excess input tax declared prior to the said period.

- (2) The registered person shall file application for refund claim along with data prepared through RCPS, providing the following information, namely:

- (i) Name and ¹³¹[National Tax Number] of the claimant;
- (ii) Period of claim;
- (iii) Amount of claim; and
- (iv) A statement along with annual audited accounts as envisaged in clause (i) of sub-section (2) of section 8B of the Act, if applicable:

Provided that the application for claim shall be filed within the period specified in rule 28 after the filing of return for the last month in the period of claim

- (3) The refund of excess input tax under this chapter shall be filed, processed and sanctioned in the manner as provided in rules 29 and 30.

- (4) The refund of excess input tax provided in clauses (c) and (d) of sub-rule (1), excluding the cases of claims by registered persons, whose accounts are subject to audit under the Companies Ordinance, 1984 (XLVII of 1984), as referred to in section (2) of section 8B of the Act, shall be sanctioned as found admissible after a departmental audit of records maintained by the registered person and after a certificate is recorded by the sales tax officers auditing the records that actual value addition during the period involved was not found sufficient to require a net payment of tax for the reasons mentioned in the audit report:

Provided that in case of refund claim falling in clause (b) of sub-rule (1), post-refund audit shall be conducted after the close of financial year and the auditors shall report on the aspect of value addition in their audit report.

- (5) The refund claimant shall ensure that the input tax involved in the refund claim is not shown as outstanding credit in the returns for the tax periods subsequent to the period of claim.

- (6) The refund of excess input tax under this rule shall not be claimed where the same has already been claimed or paid under any other notification issued by the Federal Government or the Board.]

35. Responsibility of the claimant.—The automated processing of refund claims shall be conducted on the basis of supportive documents and data on prescribed electronic format provided by the claimant. The claimant shall be responsible for any mis-declaration or submission of incorrect information and shall be liable for penal action besides recovery of the amount erroneously refunded along with default surcharge under the relevant provisions of the Act.

36. Post-sanction audit of refund claims.—(1) After disposing of the refund claim, the officer In-charge shall forward the relevant file to the Post Refund Audit Division for post-sanction audit and scrutiny, which shall, inter alia, include verification of input tax payment by respective suppliers and compliance of section 73 of the Act ¹³²[:

Provided that scrutiny of the refund claims processed or sanctioned after the 30th June, 2014 shall be carried out on the basis of risk-based selection through computerized Post Refund Scrutiny (PRS):

¹³¹ Substituted for the word “registration number” vide SRO 610(I)/2010 dated 19th August, 2010

¹³² The full stop was substituted with a colon and thereafter new provisos were added vide SRO 494(I)/2015, dated 30th June, 2015

¹³³[Provided further that where the Commissioner Inland Revenue has reason to believe, on the basis of some information, pre-determined criteria or otherwise, that a registered person, whose refund claim was processed or sanctioned after the 30th June, 2014, has been paid refund which was not admissible, he may direct through order in writing to conduct manual post-refund scrutiny of such claim.]

(2) The officer in-charge of Post Refund Audit Division shall send his findings to the concerned Refund Division for further necessary action, as required under the law.

37. Action on inadmissible claims.—Where the claim or any part thereof is found inadmissible ¹³⁴[or unverified], the officer in-charge shall, at the time of issuing RPO, issue a notice requiring the claimant to show cause as to why the claim or as the case may be, part thereof should not be rejected and as to why the claimant should not be proceeded against under the relevant provisions of the Act.

38. Supportive documents.—(1) The refund claimant shall submit the refund claim in computer diskette in the prescribed format or software along-with the following documents, namely:—

- (a) Input tax invoices or as the case may be, goods declaration for import in respect of which refund is being claimed;
- (b) output tax invoice ¹³⁵[and summary of invoices for local zero –rated goods]
- (c) goods declaration for export (quadruplicate copy) indicating Mate Receipt number with date or airway bill or railway receipt or postal receipt besides the examination report endorsed on the reverse side thereof by the customs officers: ¹³⁶[in case of claims by persons other than manufacturer-cum-exporters of goods zero-rated in a notification issued under section 4 of the Act]

Provided that in case of imports or exports processed through PACCS, submission of goods declaration shall not be required and verification regarding import, or as the case may be export, in such cases shall be carried out by cross-matching of the declarations with the data available in the system.

- (d) copy of House and Master bill of lading and airway bill or as the case may be, railway receipt in token of verification of the goods taken out of Pakistan; and
- (e) Statement of the tax paid inputs, in respect of which refund is claimed, ¹³⁷[by the claimants other than the manufacturers of goods zero-rated for local supplies] in the format set out below:

Description of input goods	Opening balance	Purchased during the month	Total available for consumption	Consumed for export / zero-rating	Consumed in local supplies	Total consumption	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(2) In addition to the documents specified in sub-rule (1), a commercial exporter shall submit bank credit advice issued by the concerned bank and copy of the duty drawback order, if issued by the customs authorities.

(3) Where the refund claim is filed under section 66 of the Act, the claimant shall submit an application for refund indicating his name, address ¹³⁸[National Tax Number], the amount of sales tax refund claimed and reasons for seeking such refund along-with following documents, namely:—

¹³³ Second proviso was substituted vide SRO 1320(I)/2018, dated 2nd November, 2018. At the time of substituted the second proviso was as under:

“Provided further that where the Commissioner Inland Revenue has reasons to believe that a registered person whose refund claim was processed or sanctioned after the 30th June, 2014 has been paid such refund, which was not admissible to him, he may direct through order in writing to conduct computerized Post Refund Scrutiny (PRS) of such claim.”

¹³⁴ In rule 37, for the words “on account of discrepancies pointed out by the RRAS”, the words “or unverified” was substituted vide SRO 530(I)/2008, dated 11th June, 2008

¹³⁵ In rule 38, in sub-rule (1),—In clause (b), for the words “excluding zero-rated invoices”, the words “and summary of invoices for local zero-rated goods” were substituted vide SRO 470(I)/2007 dated 9th June, 2007

¹³⁶ In rule 38, in clause (c), after the words “the customs officers”, the comma, words and figure “, in case of claims by persons other than manufacturer-cum-exporters of goods zero-rated in a notification issued under section 4 of the Act” were added vide SRO 470(I)/2007 dated 9th June, 2007

¹³⁷ In rule 38, in clause (e), after the word “claimed”, the words “by the claimants other than the manufacturers of goods zero-rated for local supplies”, were inserted vide SRO 470(I)/2007 dated 9th June, 2007

¹³⁸ In Rules for the words “Sales Tax Registration Number” or the words “Registration Number”, wherever occurring, the words “National Tax Number” were substituted vide SRO 610(I)/2010, 1st July, 2010

- (a) Input tax invoices in respect of which refund is claimed;
- (b) Proof of payment of input tax claimed as refund; and
- (c) Copy of the relevant order on the basis of which refund is claimed.

(4) The refund claimed under section 66 of the Act shall be sanctioned after verifying that no adjustment or refund of input tax has been claimed earlier and that the goods have been duly accounted for in the inventory records and the invoices claimed are validated by the ¹³⁹[CREST].

¹⁴⁰[(5) In case of claims by diplomats, diplomatic missions and privileged persons and organizations, they shall submit original exemption order or certificate or CBR Booklet as referred to in Chapter ¹⁴¹[VII] and original sales tax invoice. The refund shall be sanctioned after making necessary endorsements on these documents to the effect that the refund has been paid against the same.]

39. Miscellaneous and savings.-(1) In cases where refund has been found to have been paid in excess of the amount due, such excess paid refund shall be recovered along with default surcharge besides any other penal action that may be taken under the Act.

(2) The refund claims of a registered person, who is found to have committed tax fraud, shall be finalized after detailed scrutiny of all partners in the supply chain to establish the forward and backward linkages and after verifying input tax payment by them.

(3) The existing Sales Tax Treasury Offices functioning in the ¹⁴²[Collectorates] shall continue to pay sales tax refund till such time the CSTRO is established and, accordingly, any reference to CSTRO, in this chapter, shall be construed as a reference to such existing Treasury Offices.

(4) The admissible refund claims received with supportive documents up to the date of commencement of these rules shall be sanctioned and paid in accordance with the provisions of the Sales Tax Refund Rules, 2002, or the Chapter V of the Sales Tax Rules, 2005, or the Sales Tax Refund on Zero-Rated Supply Rules, 2006, whichever is applicable.

¹⁴³**[39A. Processing of refund claims in LTUs.**-(1) The refund claimant registered in a Large Taxpayer Unit, desirous of availing facility under this rule, shall file a refined application to the ¹⁴⁴[Collector of Sales Tax] having jurisdiction along with the following documents, namely.

- (a) An undertaking affirming the accuracy and genuineness of refund; and
 - (b) a revolving bank guarantee, valid for at least one hundred and twenty days issued by a scheduled bank, to the satisfaction of ¹⁴⁵[Collector of Sales Tax] (Large Taxpayers Unit), of an amount not less than amount of the refund claimed.
- (2) The refund claim shall be processed as follows:-
- (a) Where the claimant has filed documents under sub-rule (1), the ¹⁴⁶[Collector] shall process and allow fifty percent of the refund of input tax within five working days of receipt thereof,
 - (b) within fifteen days after the sanctioning of the claim as at (a) the claimant shall file a complete refund claim along with the supportive documents and soft copy on the prescribed format, which shall be scrutinized in the Large Taxpayer Unit, and objections, if any, related to the refund claim shall be conveyed to the claimant within seven days of the receipt of the claim;
 - (c) subject to the provisions of this rule, the refund claim shall be finalized by the LTU within fifteen days of the filing of complete refund claim under clause (b) of sub-rule (2); and

¹³⁹ In rule 38, in sub-rules (4) for the letters "RRAS" the letters "CREST" were substituted vide SRO 470(I)/2007 dated 9th June, 2007

¹⁴⁰ In rule 38, after sub-rule (4), the new sub-rule "(5)" was added vide SRO 307(I)/2008, dated 24th March, 2008

¹⁴¹ In rule 38, in sub-rule (5) for the figure "X", the figure "VIII", was substituted vide SRO 530(I)/2008, dated 11th June, 2008

¹⁴² Now called 'Regional Tax Offices' or 'RTOs'

¹⁴³ For rule 39A, a new rule and relating entries thereto were substituted vide SRO 76(I)/2009, dated 28th January, 2009

¹⁴⁴ Now called 'Regional Tax Office' or 'RTO'

¹⁴⁵ Now called 'Regional Tax Office' or 'RTO'

¹⁴⁶ Reference to "Collector" should be construed as reference to "Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

(d) Where an amount of refund on account of input credit document or otherwise is unverified, the ¹⁴⁷[Collector] may require extension in bank guarantee covering such amount as deemed fit.

(3) In case any amount already sanctioned and paid is found inadmissible or remains unverified after six months of the bank guarantee, the same shall be recovered within seven days by encashment of the bank guarantee to the extent of inadmissible amount besides other legal action under the relevant provisions of the Act and rules made there under.

(4) The ¹⁴⁸[Collector of Sales Tax] shall notify an officer, not below the rank of an ¹⁴⁹[Assistant Collector], as focal person in the LTU to liaise with other ¹⁵⁰[Collectorates] regarding the problems or objections encountered on account of purchases and supplies of the refund claimant for speedy solution thereof.]

CHAPTER VI SPECIAL AUDIT

40. Application.-The provisions of this chapter shall apply to the registered persons who are subject to special audit in terms of section 32A of the Act.

41. Special Audit.-The Board may cause special audit by a special auditor, of the records, tax invoices and monthly returns required to be maintained, issued or furnished by any registered person, or class or classes of registered persons under sections 22, 23 and 26 of the Act.

42. Scope of special audit.-The scope of the special audit shall be there of professional opinion with respect to the following, namely: -

- (a) Whether the records, tax invoices and monthly returns have been maintained, issued or furnished correctly by the registered person; and whether the monthly returns furnished by the registered person correctly reflect that-
 - (i) All taxable supplies in the tax period as revealed by the records and tax invoices; and
 - (ii) All input tax, output tax and the net amount of sales tax payable or refundable, as the case may be, are in accordance with the provisions of the Act and are duly substantiated by the records required to be maintained for the purpose.

43. Form of audit report.-the special auditor shall submit his audit report in the form as specified in the terms of reference.

44. Penalty.-(1) In case of violation of this chapter or any clause of the terms of reference, the payment of fee as specified therein shall be withheld forthwith, without prejudice to any action that may be taken under the provisions of the Chartered Accountant Ordinance, 1961 (X of 1961), the Cost and Management Accountants Act, 1966 (XIV of 1966) and bye-laws made thereunder, or the Act.

(2) In case the payment has already been made in full or part thereof, to the special auditor, the same shall be returned within one week of issuance, by the Board, of a demand notice in this regard.

¹⁵¹[Chapter VIA Audit Selection and Conduct

44A. Selection and conduct of audit.-(1) This rule shall apply to selection of cases for audit by the FBR under section 72B of the Sales Tax Act, 1990.

(2) This following steps shall be followed for selection of cases for audit through a computer ballot on random and parametric selection basis for Tax periods mentioned therein, namely:-

147 Reference to "Collector" should be construed as reference to "Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

148 Reference to "Collector" should be construed as reference to "Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

149 Reference to "Assistant Collector" should be construed as reference to "Assistant Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

150 Now called 'Regional Tax Office' or 'RTO'

151 Chapter VIA was inserted vide SRO 54(I)2016, dated 28th January, 2016

- (a) data of all returns (e-filed and manually filed) shall be utilized as a basic data;
- (b) The Board shall decide the cases of persons or classes of persons which are to be excluded from audit selection and such exclusions shall be publicized each year through FBR's web-portal for information, prior to the process of balloting or selection;
- (c) cases falling under exclusions shall be identified and such cases shall be excluded from the data to be used for balloting;
- (d) the data of the remaining cases shall be utilized for computer ballot for audit selection;
- (e) for each tax -period cases for audit shall be selected in accordance with the predetermined percentage to be publicized through FBR's web-portal, and prior to the balloting process, each year;
- (f) immediately after computer ballot, the lists of selected case shall be generated and placed on FBR's web-portal;
- (g) the whole balloting system for audit selection shall be based only on the NTN's/ CNICs of the filers;
- (h) the NTN's and CNICs of the cases selected for audit shall be communicated to concerned RTOs and LTUs as per their respective jurisdictions;
- (i) for the purpose of selection of cases on parametric basis, risk parameters for persons or classes of persons to be used for balloting, wherever necessary, shall be determined by the board, as under:-
 - (I) risk parameters for persons or classes of persons to be used for balloting shall be determined by the Board;
 - (II) audit selection parameters may be based upon the following:-
 - (A) financial ratios for the year viz a viz the history of the case;
 - (B) financial ratios viz a viz industrial, sectoral or national ratios;
 - (C) industrial comparisons or bench marks;
 - (D) quantum of losses or refunds beyond certain thresholds; or
 - (E) compliance history; and
- (j) computer balloting process in both categories of selection for audit shall be held in the presence of representatives from Chambers of Commerce and Industries and representatives of Tax Bar Associations,
- (3) The cases selected for audit by the Board shall be processed as per the procedures given below:-
 - (I) Commissioner Inland Revenue concerned shall issue intimation letter to the taxpayer about the selection of his case for audit with the following details:-
 - (A) section under which selection has been made;
 - (B) tax period for which the case has been selected for audit;
 - (C) mode of selection whether random or parametric;
 - (D) compliance requirements on the part of taxpayer e.g.-
 - (a) provision of prescribed books of accounts;
 - (b) supporting information and documents etc;
 - (c) computerized data, access to computerized data or provision of attested hard copies of computerized data.
- (4) On completion of examination of books of accounts, data or information under this rule the discrepancies, if found, shall be intimated to the taxpayer for obtaining taxpayers explanation, in the form of audit report, seeking taxpayer's explanation on these points.
- (5) Explanations of the taxpayer where found not acceptable, shall be intimated to the taxpayer, through a

notice under section 11(5) of the Sales Tax Act, 1990 about the assessment of tax alongwith the rationale or basis of such amendment and necessary tax assessment order shall be passed under section 11 of the said Act, after affording adequate opportunity of hearing to the taxpayer.]

¹⁵²[***]

¹⁵³[***]

CHAPTER VIII

SUPPLY OF ZERO-RATED GOODS TO DIPLOMATS, DIPLOMATIC MISSIONS, PRIVILEGED PERSONS AND PRIVILEGED ORGANIZATIONS

51. Application.—The provisions of this chapter shall apply to supplies of zero-rated goods and any other facility on the basis of reciprocity to diplomats, diplomatic missions, privileged persons and privileged organizations.

52. Supplies to diplomats and diplomatic missions.—(1) Any diplomat or diplomatic mission desirous of taking a zero-rated supply from a registered person shall apply to the ¹⁵⁴[Assistant Collector or Deputy Collector] having jurisdiction for permission to this effect along with the exemption certificate, in original, issued by the Ministry of Foreign Affairs in this behalf.

- (2) The Ministry of Foreign Affairs shall issue such exemption certificates on the following basis, namely: -
- (a) Reciprocity shall be observed; and
 - (b) Minimum value of purchases for a transaction is ten thousand rupees or more.

Provided that in case sales tax has been paid by a diplomat or diplomatic mission, the Ministry of Foreign Affairs shall forward such claims to the Board for refund, which fulfil the aforesaid conditions.

(3) ¹⁵⁵ [The Assistant Collector or Deputy Collector] shall make entry of the goods being purchased by the diplomat or diplomatic mission on the original exemption certificate, keep the same for office record, and issue an “Authorization for Zero-Rated Supplies” in the form as in STR-12 to these rules, in the name of the said registered person.

(4) The registered person shall make the zero-rated supply and shall keep record of the same for presentation to the sales tax department as and when required to do so.

53. Supplies to privileged persons.—(1) A privileged person desirous of taking zero-rated supply from a registered person shall apply to the Assistant Collector or Deputy Collector having jurisdiction for permission to this effect along with the “CBR Booklet” issued in his name.

(2) The ¹⁵⁶[Assistant Collector or Deputy Collector] shall make entries of the goods intended to be purchased by the privileged person in the CBR booklet, keep a photocopy of the same for office record and issue an “Authorization for Zero-Rated Supply”, as aforesaid, in the name of the said registered person.

(3) The ¹⁵⁷[Assistant Collector or Deputy Collector] shall ensure that the value of the goods to be purchased does not exceed the limit specified in the Model Rules as referred to in clause 0 of sub-rule (1) of rule 2.

(4) The registered person shall make the zero-rated supply and keep record of the same for presentation to the sales tax department as and when required to do so.

54. Supply of POL products to privileged persons.—(1) Zero-rated sales tax invoices shall be issued by the

¹⁵² Chapter VII containing Rules 45 to 50 were omitted vide SRO 494(I)2015, dated 30th June, 2015

¹⁵³ Chapter VIIA and the rules there under were omitted vide SRO 506(I)/2013, dated 12th June, 2013, effective from 1st July, 2013. Earlier, Chapter VIIA was inserted vide SRO 167(I)/2012 dated 22 February, 2012

¹⁵⁴ Reference to “Deputy Collector” and “Assistant Collector” should be construed as reference to “Deputy Commissioner Inland Revenue and Assistant Commissioner Inland Revenue” by virtue of Section 72A of the Sales Tax Act, 1990

¹⁵⁵ Reference to “Deputy Collector” and “Assistant Collector” should be construed as reference to “Deputy Commissioner Inland Revenue and Assistant Commissioner Inland Revenue” by virtue of Section 72A of the Sales Tax Act, 1990

¹⁵⁶ Reference to “Deputy Collector” and “Assistant Collector” should be construed as reference to “Deputy Commissioner Inland Revenue and Assistant Commissioner Inland Revenue” by virtue of Section 72A of the Sales Tax Act, 1990

¹⁵⁷ Reference to “Deputy Collector” and “Assistant Collector” should be construed as reference to “Deputy Commissioner Inland Revenue and Assistant Commissioner Inland Revenue” by virtue of Section 72A of the Sales Tax Act, 1990

registered oil companies for each supply of POL, products to the privileged person, mentioning that the said invoice is being issued under this rule, besides the particulars required in section 23 of the Act.

(2) A monthly statement summarizing all the particulars of the supplies made in the month against invoices issued under rub-rule (1) shall be prepared in triplicate by the registered oil company making the zero-rated supplies and shall be signed by the authorized person of the registered oil company. All three copies of the said signed monthly statement shall be got verified by the registered oil company from the person authorized to receive the supplies in the secretariat of the privileged person, confirming that supplies mentioned in the monthly statement have been duly received.

(3) After verification from the secretariat of the privileged person, original copy of the monthly statement will be retained by the registered oil company, duplicate copy will be retained by the secretariat of the privileged person and the triplicate copy shall be provided by the registered oil company to the ¹⁵⁸[Collector of Sales Tax] having jurisdiction, by fifteenth day of the month following the month in which zero-rated supplies under rub-rule (1) were made.

(4) The registered oil company shall make the zero-rated supply and keep record of the same for presentation to the sales tax department as and when required to do so.

55. Refund.-When filing a refund of input tax paid by the registered oil companies against the supplies made under rule 54 in addition to the relevant supportive documents specified in Chapter V of these rules, the claimant shall furnish the duly verified original copy of the monthly statement specified in sub-rule (2) of rule 54 along with one set of legible photocopies.

56. Supplies to the United Nations and organizations working under it.-(1) The United Nations or organizations working under it, desirous of taking a zero-rated supply from a registered person shall apply to the ¹⁵⁹[Assistant Collector or Deputy Collector] having jurisdiction for permission to this effect along with an exemption order, in original, issued by the Ministry of Foreign Affairs in this behalf.

(2) The ¹⁶⁰[Assistant Collector or Deputy Collector] shall make entries of the goods intended to be purchased on the original exemption order, keep the same for official record and issue an "Authorization for Zero-rated Supply", as aforesaid, in the name of the said registered person.

(3) The registered person shall make the zero-rated supply and keep record of the same for presentation to the sales tax department as and when required to do so.

57. Supplies to Privileged Organizations other than the United Nations.-(1) Any privileged organization desirous of taking a zero-rated supply from a registered person shall apply to the ¹⁶¹[Assistant Collector or Deputy Collector] having jurisdiction for permission to take delivery of goods along with an exemption order, in original, duly issued by the Economic Affairs Division of the Government of Pakistan.

(2) The ¹⁶²[Assistant Collector or Deputy Collector] shall make entries of the goods intended to be purchased by the privileged organization on the original letter of the Economic Affairs Division, keep the same for office record and issue an "Authorization for Zero-Rated Supply", as aforesaid, in the name of the said registered person.

(3) The registered person shall make the zero-rated supply and keep record of the same for presentation to the sales tax department as and when required to do so.

¹⁶³[CHAPTER VIII-A

158 Reference to "Collector of Sales Tax " should be construed as reference to "Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

159 Reference to "Deputy Collector" and "Assistant Collector" should be construed as reference to "Deputy Commissioner Inland Revenue and Assistant Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

160 Reference to "Deputy Collector" and "Assistant Collector" should be construed as reference to "Deputy Commissioner Inland Revenue and Assistant Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

161 Reference to "Deputy Collector" and "Assistant Collector" should be construed as reference to "Deputy Commissioner Inland Revenue and Assistant Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

162 Reference to "Deputy Collector" and "Assistant Collector" should be construed as reference to "Deputy Commissioner Inland Revenue and Assistant Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

163 New Chapter was added vide SRO 494(I)2015, dated 30th June, 2015

IMPORT OR SUPPLY OF EXEMPT GOODS TO ORGANIZATIONS OR AGENCIES UNDER GRANTS-IN-AID

57A. Application.-The provisions of this Chapter shall apply to goods imported or supplied in terms of Serial No. 48 of the Sixth Schedule to the Act.

57B. Procedure for availing exemption.-(1) Any entitled organization or agency desirous of making exempt import or taking exempt supply from a registered person shall make application to the officer of Inland Revenue having jurisdiction for issuance of exemption certificate to this effect, provided that the application shall be accompanied by an exemption order in original issued by Economic Affairs Division on the format specified by the Board in the name of the organization or agency entitled for such exemption, specifying and certifying-

- (a) the exact description, along with specifications of the goods and their bonafide use;
- (b) their quantity and value; and
- (c) relevance of the intended purchase under grant-in-aid.

(2) The officer of Inland Revenue shall keep the original exemption order of the Economic Affairs Division for office record and after satisfying himself that the intended purchase by the organization or agency is bonafide, shall issue an "Authorization for Exempt Supply" in the name of the importer of registered supplier, as the case may be, clearly mentioning that only the sales tax levied on the last transaction shall be exempt:

Provided that the officer of Inland Revenue may deny exemption to any goods or class of goods, as the case may be, for reasons to be recorded in writing, if he has grounds to believe that the intended import or purchase is not under or for grant-in-aid.

(3) On receiving "Authorization for Exempt Supply", the concerned Collector of Customs or registered supplier, as the case may be, shall allow exempt import or make exempt supply respectively and keep a record of the same for presentation to the Inland Revenue department.

(4) In case an entitled organization or agency has made imports or purchases without obtaining "Authorization for Exempt Supply", the Economic Affairs Division shall forward claims for refund of sales tax paid, fulfilling the conditions in sub-rule (1), to the Board, for processing in terms of the relevant provisions of law.]

CHAPTER IX

TAXPAYER'S AUTHORIZED REPRESENTATIVES

58. Application.-The provisions of this chapter shall apply to persons authorized by a taxpayer to represent him or appear on his behalf before the Appellate Tribunal ¹⁶⁴[, Board] or any other adjudicating authority.

59. Persons authorized to represent a taxpayer.-For the purpose of this chapter, only the following persons are authorized to represent a taxpayer before the adjudicating authority and Appellate Tribunal, namely:--

- (a) a person in the employment of the taxpayer working on a full-time basis and holding at least a bachelor's degree in any discipline from a university recognized by the Higher Education Commission provided that such person shall represent only the taxpayer in whose employment he is working on full-time basis;
- (b) an advocate entered in any rolls, and practicing as such, under the Legal Practitioners and Bar Councils Act, 1973 (XXXV of 1973);
- (c) a person holding a Bachelor or Masters degree in Commerce;
- (d) a person who has retired or resigned after putting in satisfactory service in the Sales Tax Department or Customs Department or Federal Excise Department for a period of not less than ten years in a post or posts not inferior to that of an ¹⁶⁵[Assistant Collector]:

¹⁶⁴ In rule 58, after the word "Tribunal," the comma and word, "Board" was inserted vide SRO 589(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012

¹⁶⁵ Reference to "Assistant Collector" should be construed as reference to "Assistant Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

Provided that no such person shall be entitled to represent a taxpayer for a period of one year from the date of his retirement or resignation, or in a case in which he had made, or approved, as the case may be, any order under the relevant Acts; and

- (e) an accountant.

60. Disqualifications.-The following persons shall not be entitled to represent a taxpayer under this chapter, namely:--

- (a) Any person who has been convicted as a result of any criminal proceedings under any law for the time being in force in Pakistan;
- (b) a person who has been dismissed or compulsorily retired from service;
- (c) a person who is an undercharged insolvent; and
- (d) a person who has been found guilty of misconduct as defined in clause (xxxi) of sub-rule (1) of rule 2.

61. Procedure to appoint authorized representative.-To appoint his authorized representative, a taxpayer shall issue a Letter of Authorization, in the form specified in STR-13, duly signed by proprietor, partner or director of the company or business concern, which shall be submitted by the authorized representative before the adjudicating authority or Appellate Tribunal. The authorized representative will use the Letter of Authorization for a single hearing, or till final decision of the case, by the adjudicating authority or the Appellate Tribunal as the case may be.

62. Power to disqualify.-On receipt of a complaint against any authorized representative for misconduct from the Appellate Tribunal ¹⁶⁶[any officer of the Board]or, as the case may be, an adjudicating authority, the Board may, after affording such representative an opportunity of being heard, disqualify him from representing the taxpayer.

CHAPTER X

ALTERNATIVE DISPUTE RESOLUTION

¹⁶⁷[**63. Application.**-(1) This chapter shall apply to all cases of disputes brought or specified for resolution under

166 In rule 62, after the word "Tribunal", the comma and words, "any officer of the Board" was inserted vide SRO 589(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012

167 Rules 63 to 69 was substituted vide SRO 488(I)/2019 dated 25th April 2019. At the time of substitution rules 63 to 69 was as under:-

"63. Application.-The provisions of this Chapter shall apply to all cases of dispute brought or specified for resolution under section 47A of the Act.

64. Application for alternative dispute resolution.-Any registered person interested for resolution of any dispute under section 47A may submit a written application for alternative dispute resolution to the Board, stating inter alia, the following namely:-

- (a) The Collectorate of Sales Tax and the office of the Sales Tax with whom a dispute has arisen.
- (b) The particulars of the case;
- (c) The grounds on the basis of which a resolution of a dispute is being sought by the applicant duly supported with relevant documents;
- (d) The extent or the amount of sales tax, default surcharge and penalties, which the applicant agrees to pay, if any;
- (e) Details of amounts already paid, if any; and
- (f) The particulars of any person who will represent the applicant.

65. Appointment of Alternative Dispute Resolution Committee.-(1) The Board, after examination of the contents of an application by a registered person and facts stated therein and on satisfaction that a dispute deserves consideration for resolution for the removal of hardship under section 47A of the Act, may constitute a committee for examination of the issues involved in the dispute and for taking other actions as provided under sub-section (3) of section 47A of the Act.

- (2) The Board may appoint one of the members of the committee, other than a public servant, to be its chairman.
- (3) The Board shall require the committee to submit its report within ninety-five days of its appointment.

Provided that the time so specified may, if requested by the Chairman of the committee for reasons to be recorded in writing, be extended by the Board to such extent and subject to such conditions and limitations as it may deem proper.

66. Working of the Committee.-The committee shall hold all its meeting in the office of the Collectorate of Sales Tax. The Collectorate shall be responsible to provide the requisite staff and material for the smooth functions of the Alternative Dispute Resolution Secretariat in the Collectorate. The Chairman of the Committee shall be responsible for deciding the procedure to be followed by the committee which may, inter alia, include the following, namely:-

- (a) To specify date and time for conducting proceedings by the committee;
- (b) To supervise the proceedings and ensure maintenance of record of proceedings of the committee;
- (c) To issue notices by courier, registered post or electronic mail to the applicant;
- (d) To requisition and procure relevant records or witnesses from the Collectorate or other concerned quarters;
- (e) To ensure attendance of all concerned;
- (f) To co-opt any other technical, professional or legal expert or tax consultant;

section 47A of the Act.

64. Definitions.-In this chapter, unless there is anything repugnant in the subject or context,-

- (a) "applicant" means an aggrieved person or a class of persons who has brought a dispute for resolution under section 47A of the Act;
- (b) "Committee" means a Committee constituted under sub-section (2) of section 47A of the Act; and
- (c) "dispute" means any grievance of the applicant pertaining to matter specified in sub-section (1) of section 47A of the Act.

65. Application for alternative dispute resolution and appointment of Committee.-(1) Any person interested for resolution of any dispute under section 47A shall make a written application for alternative dispute resolution to the Board in the Form as set out in STR-27.

(2) The Board, after examination of contents of the application made under sub-rule (1) and facts stated therein and on satisfaction that the application may be referred to a Committee for the resolution of the hardship or dispute, shall appoint and notify a Committee, within a period of sixty days from receipt of the application consisting of persons as specified under sub-section (2) of section 47A of the Act.

(3) A retired judge not below the rank of District & Sessions Judge, appointed in a manner as aforesaid, shall be Chairperson of the Committee.

(4) After notification of the Committee under sub-rule (2), the applicant or the Commissioner or both, as the case may be, shall withdraw appeal pending before any court of law or an appellate authority relating to the hardship or dispute stated in the application filed under sub-rule (1).

(5) Subject to the proviso to sub-section (4) of section 47A of the Act, the Committee appointed and notified under sub-rule (2) shall commence proceedings after receipt of order of withdrawal of appeal from the Board.

66. Procedure to be followed.-The Chairperson of the Committee shall be responsible for deciding the procedure to be followed by the Committee which may, inter-alia, include the following, namely:-

- (a) to decide about the place of sitting of the Committee, in consultation with the Chief Commissioner having jurisdiction over the applicant;
- (b) to specify date and time for conducting proceedings by the Committee;
- (c) to supervise the proceedings of the Committee;
- (d) to issue notices by courier or registered post or electronic mail to the applicant;
- (e) to requisition and produce relevant records or witnesses from the Commissioner or other concerned quarters;

(g) To consolidate recommendations of the committee and submission of the conclusive report to the Board; and

(h) For any other matter covered under this chapter.

67. Recommendations of the Committee.-(1) The committee may determine the issue and may thereafter seek further information or data or expert opinion or make or cause to be made such inquiries or audit as it may deem fit. The committee shall formulate its recommendations in respect of any matter mentioned in the sub-section (1) of section 47A of the Act.

(2) The Chairman of the committee shall send a copy of the recommendations of the committee to the Board, applicant and the concerned Collector simultaneously.

68. Reconsideration by the committee.-(1) The Board of its own motion, or on the request of the applicant, may refer back the recommendations of the committee for rectification of any obvious error or for reconsideration of the facts not considered earlier.

(2) The committee after rectification of the error or reconsideration of the facts as aforesaid shall furnish to the Board its fresh or amended recommendations within such period, as may be specified by the Board.

69. Decision of the Board.-(1) The Board, after examining the recommendations of the committee, shall finally decide the dispute and make such orders, as it may deem fit for the resolution of the dispute under intimation to the applicant, the Chairman of the committee and the concerned Collectorate.

(2) On receipt of the Board's order as aforesaid, the concerned Collectorate shall implement the order issued by the Board in the manner provided for in sub-section (5) of section 47A of the Act.

(3) A complete record of all proceedings of the cases dealt with under the alternate dispute resolution scheme shall be maintained by the concerned Collectorate and the concerned Collector shall ensure that proper arrangements are made for the purpose of maintaining such records in appropriate manner."

- (a) to ensure attendance of the applicant for hearing either in person or through an advocate, representative or a tax consultant;
- (g) to consolidate decision of the Committee and communicate it to the Board, the Commissioner and the applicant; and
- (h) for any other matter covered under these rules.

67. Working of the Committee.-(1) The Committee may conduct inquiry, seek expert opinion, direct any officer of Inland Revenue or any other person to conduct an audit and make recommendations to the Committee in respect of dispute or hardship.

(2) The Committee may determine the issue and may thereafter seek further information or data or expert opinion or make or cause to be made such inquiries or audit as it may deem fit, to decide the matter specified in sub-section (1) of section 47A of the Act.

68. Decision of the Committee.-(1) The Committee shall decide the dispute within one hundred and twenty days from the date of receipt of order of withdrawal from the Board mentioned in sub-rule (5) of rule 65. Decision of majority members of the Committee shall be construed decision of the Committee which shall be communicated by the Committee to the Board, the Commissioner having jurisdiction and the applicant.

(2) The decision of the Committee under sub-rule (1) shall be binding on the Commissioner and the aggrieved person.

(3) On receipt of the Committee's decision, the applicant shall make payment of sales tax and other taxes as specified by the Committee in its decision and the Commissioner shall modify order as per decision of the Committee.

69. Remuneration.-(1) The Chairperson of the Committee appointed under sub-rule (3) of rule 65 shall be paid a lump sum one-time remuneration of two hundred thousand rupees for his services.

(2) A member of the Committee appointed under clause (ii) of sub-section (2) of section 47A of the Act shall be paid a lump sum one time remuneration of one hundred thousand rupees for his services.

(3) The remuneration specified in sub-rules (1) and (2) shall be paid by the Board from its budget allocation within fifteen days of the receipt of the decision of the Committee under sub-rule (1) of rule 68.]

CHAPTER XI

RECOVERY

PART - I

70. Application.-The provisions of this chapter shall apply to recoveries made under section 48 of the Act.

71. Initiation of recovery action.-(1) On expiry of thirty days from the date on which the Government dues are adjudged, the referring authority shall deduct the amount from any money owing to the person from whom such amount is recoverable and which may be at the disposal or in the control of such officer.

- (2) In case the government dues are not fully recovered under sub-rule (1), the referring authority may,
 - (a) serve a notice to the Sales Tax, Customs, Federal Excise and Income Tax officers in the form as set out in STR-16 to deduct the Government dues from any money owing to the defaulter which may be under their control; and a copy of such notice shall be endorsed to the defaulter;
 - (b) require by notice in writing, any person or organization who holds, or may subsequently hold, any money for or on account of the defaulter, to pay to such officer the amount specified in the notice;
 - (c) Require, by notice in writing, the customs officers to stop the clearance of any goods imported by the defaulter; and
 - (d) Attach the bank accounts of the defaulter:

Provided that either before or after the initiation of recovery proceedings, the ¹⁶⁸[Collector] may, if so requested by the person concerned, recover the dues in such installments as he may deem proper.

Provided further that in case a registered person pays the amount of tax less than the due tax as indicated in his return, the referring authority may directly proceed to recover the short-paid amount by attachment of the bank accounts of the defaulter or through stoppage of clearances from the business premises, as provided in the following rule, after serving a notice for payment of the short-paid amount in three days.

72. Stoppage of clearances and sealing of business premises.-(1) In case the government dues are not recovered in the manner prescribed in rule 71, the referring authority shall serve upon the defaulter a notice as set out in STR-17, informing him that removal of any goods from his business premises shall be stopped with effect from the date specified in the notice till such time the dues are paid or recovered in full:

Provided that if the government dues still remain unpaid, the referring authority shall seal the business premises of the defaulter till such time the dues are paid or recovered in full.

(2) If the referring authority is satisfied that the defaulter is likely to conceal, remove or dispose of the whole or any part of such of his movable or immovable property, as shall be liable to attachment in the process of recovery, and that the realization of government dues in consequence be delayed or obstructed, he may at any time after the issue of the notice under sub-rule (1), direct, for reasons to be recorded in writing, execution of the notice by ignoring the specified time limit.

(3) The referring authority may, if he deems fit, publish such notice as mentioned in sub-rule (1), in one or more newspapers circulated in the district of normal residence of the defaulter.

73. Demand note.-In the event of failure of recovery measures taken by the referring authority under rules 71 and 72, the referring authority, shall issue a demand note, in the form set out in STR-14, to the Recovery Officer, specifying therein the details of Government dues meant for recovery and shall also certify that the formalities under clauses (a), (b), (c), (ca), (d) and (f) of sub-section (1) of section 48 of the Act have been completed and there exists no bar or stay order against the proposed recovery.

74. Attachment and sale of property.-The Recovery Officer, on receipt of the demand note, shall serve upon the defaulter a notice as set out in STR-18 and his movable and immovable property shall stand attached and subsequently shall be sold if the recovery is not otherwise effected.

75. Master registers to be maintained by the referring authority and the Recovery Officer.-(1) The referring authority and the Recovery Officer shall maintain master registers in the form set out in STR-15 and every notice, order and demand note shall be entered in this register serially, and they shall authenticate all entries by affixing their signatures and seal thereon.

(2) The referring authority and the Recovery Officer shall exchange their information for completion of corresponding entries in the master registers of both offices in the form of a monthly return which shall be the exact replica of STR-15, after filling the respective columns by the concerned office.

76. Power to require information to be furnished.-The referring authority or the Recovery Officer may, by requisition in writing, require any person or organization, whether registered under the Act or otherwise, to furnish any information, required for the proceedings under this chapter.

77. Mode of service of notice.-All notices or orders served under this chapter, unless otherwise specifically provided, shall be served -

- (a) by tendering the notices or orders or sending by registered post or courier service, to the person for whom these are intended or to his agent, at his last known address; or
- (b) if the notice cannot be served in the manner as provided in clause (a), by affixing it on the notice board in the office of the Recovery Officer.

78. Disposal of proceeds of execution.-(1) Whenever Government dues are realized, by sale or otherwise, in execution of a notice of recovery, they shall be applied to the following purposes in their respective order, namely:-

¹⁶⁸ Reference to "Collector " should be construed as reference to "Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

- (a) First to pay the expenses of the sales;
- (b) Then to pay the freight or other charges, if any, payable in respect of goods, if notice of such charges has been given to the person holding the goods in custody;
- (c) Then to pay the Government dues; and
- (d) Then to pay the charges due to the person holding such goods in custody.

(2) After making all payments under sub-rule (1), the balance, if any, shall be paid to the owner of the goods, provided that he applies for it within six months of the sale of the goods or shows sufficient cause for not doing so.

79. Ruling regarding disputed matters.-Save as otherwise expressly provided in the Act or this chapter, any question arising between the referring authority and the defaulter or their representatives, relating to the execution of a notice or discharge or satisfaction of a demand note duly issued under this chapter, or relating to the confirmation or setting aside by an order under this chapter of a sale held in execution of such notice, shall be determined by the Recovery Officer, before whom such question arises.

80. Property liable to attachment and sale in execution.-The following is liable to attachment and sale in execution of a notice, namely: lands, houses or other buildings, goods, bank notes, Government securities, bonds or other securities for money, cheques, bills of exchange, hundies, promissory notes, shares in corporation and, save as hereinafter mentioned, all other saleable property, movable or immovable, belonging to the defaulter, or over which, or the profits of which, he has a disposing power which he may exercise for his own benefit, whether the same be held in the name of the defaulter or by another person in trust for him or on his behalf:

Provided that the following particulars shall not be liable to attachment or sale, namely:-

- (i) the necessary wearing apparel, cooking vessels, beds and bedding of the defaulter, his wife and children, and such personal ornaments, as, in accordance with religious usage, cannot be parted with by any woman;
- (ii) tools of artisan, and, where the defaulter is an agriculturist, his implements of husbandry and such cattle and seed grain as may, in the opinion of the Recovery Officer, be necessary to enable him to earn his livelihood as such;
- (iii) stipends and gratuities allowed to a pensioner of a Government or payable out of any service or family pension fund notified in the official Gazette by the Federal Government or the Provincial Government in this behalf, and political pensions;
- (iv) The wages of labourers and domestic servants, whether payable in money or in kind;
- (v) Salary to the extent of first hundred rupees and one half of the remainder;
- (vi) All compulsory deposits and other sources in or derived from any fund to which the Provident Funds Act, 1925 (XIX of 1925), for the time being applies, in so far as they are declared by the said Act not to be liable to attachment;
- (vii) any allowance forming part of the emoluments of any servant of the Government or local authority which the Federal Government or Provincial Government may, by notification in the official Gazette, declare to be exempt from attachment, and any subsistence grant or allowance made to any such servant while under suspension;
- (viii) Any expectancy of succession by survivor-ship or other merely contingent or possible right or interest; and
- (ix) a right to future maintenance.

81. Objections and investigations, thereof.-(1) When any objection is raised to the attachment or sale of any property in execution of a notice, on the ground that such property is not liable to such attachment or sales, the Recovery Officer shall proceed to investigate into it.

(2) If the Recovery Officer is satisfied that the objection is raised to delay the proceedings, he shall reject the objection summarily.

(3) Pending investigation, the Recovery Officer may adjourn recovery proceedings, upon such terms as to security or otherwise as he may deem fit.

(4) The objector shall produce evidence to prove the legitimacy of the objection, failing which the Recovery Officer shall reject the objection.

82. Removal of attachment on satisfaction of cancellation of a demand note.-When the Government dues are paid to the Recovery Officer or the demand note is cancelled, the attachment shall be deemed to be withdrawn and the withdrawal shall, if the defaulter so desires, be proclaimed at his expense, and a copy of the proclamation shall be affixed in the manner provided by this chapter for a proclamation of sale of immovable property.

83. Officer entitled to attach and sell.-The attachment and sale of movable and immovable property may be made by such officer as the Recovery Officer may direct in each case of recovery.

84. Adjournment or stoppage of sale.-(1) The Recovery Officer may adjourn any sale proceedings to a specified day and hour, and an officer conducting any sale may adjourn any sale hereunder to a specified day and hour by recording his reasons for such adjournment.

(2) Every sale shall be stopped if, before the lot is knocked down, the amount due is tendered to the officer conducting the sale or proof is given to his satisfaction that the amount has been paid to the Recovery Officer, who ordered the sale.

85. Defaulter not to interfere with attached property.-Where a notice has been served on a defaulter under rule 74, the defaulter or his representative in interest shall not sell, mortgage, charge, lease or otherwise deal with any property belonging to him except with the permission of the Recovery Officer.

86. Prohibition against bidding or purchase by officer.-No officer or other person having any duty to perform in connection with any sale under this chapter shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property being sold.

87. Assistance for action.-(1) An officer authorized to attach or sell any property or charged with any duty to be performed may take along with him a contingent of sales tax staff and sepoys, armed or otherwise, for any assistance he may require in the performance of his duties.

(2) In addition to sub-rule (1), such officer may apply to the officer in charge of the nearest police station for such assistance as may be necessary in the discharge of his duties.

PART - II

ATTACHMENT AND SALE OF MOVABLE PROPERTY

88. Warrant of attachment.-Where any movable property is to be attached, the Recovery Officer shall furnish a warrant, in the form prescribed in the form STR-19, to the attachment officer, in writing and signed with his name along with official seal, specifying therein the name of the defaulter and the Government dues to be realized.

89. Service of copy of warrant.-(1) The attachment officer shall cause a copy of the warrant to be served on defaulter or his agent in person.

(2) If service of a copy of warrant in terms of sub-rule (1) is not immediately possible, the same shall be considered to be served when affixed on the notice board in the office of the Recovery Officer.

90. Attachment.-If, after service of copy of the warrant, the amount is not paid forthwith, the officer shall proceed to attach the movable property of the defaulter:-

Provided that the standing crops or the agricultural produce lying in the field or stored in or near the dwelling house of the defaulter or stored on the land owned, leased or cultivated by the defaulter, which represent the agricultural produce of the land owned, leased or cultivated by the defaulter, shall not be attached.

91. Property attached how to be dealt with.-(1) Whether the property to be attached is movable property in the possession of the defaulter or in the possession of any other person on behalf of the defaulter, the attachment shall be made by actual seizure.

(2) When anything is seized, the attachment officer, as soon as may be, inform in writing the person from whose possession the things are seized, of the grounds of such seizure.

92. Search how to be made.-All searches shall be carried out in accordance with the relevant provisions of the Code of Criminal Procedure, 1898 (Act V of 1898).

93. Seizure after search of a building or premises.-(1) The attachment officer, if he has reasons to believe that any movable property liable to seizure is hidden, concealed or stored in any building or premises, he may break open any inner or outer door or window of the building or premises in order to seize such movable property:

Provided that the officer shall notify his authority and intention of breaking open if admission is not given. He shall, however, give all reasonable opportunity to women to withdraw.

(2) The attachment officer shall, after seizure of moveable property, prepare an inventory of the property in the presence of two or more persons who shall witness the process and sign the inventory.

94. Seizure between sunrise and sunset.-The attachment by seizures shall be made after sunrise and before sunset and not otherwise.

95. Seizure not to be excessive.-The attachment by seizure shall not be excessive, that is to say, the property attached shall be as nearly as possible, proportionate to the recoverable Government dues.

96. Attachment of movable property which cannot be removed due to certain reasons.-Where it is not practicable to seize any movable property, the attachment officer may serve on the owner of goods or any person holding them in his possession or charge an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission in writing of the Recovery Officer:

Provided that the attachment officer shall inform the Recovery Officer, in writing, of the reasons due to which the movable property could not be seized.

97. Storage of seized movable property.-(1) All things seized for the purposes of attachment under this chapter shall, without unnecessary delay, be delivered into the care of the ¹⁶⁹[officer of sales tax] authorized to receive the same, unless otherwise specifically provided by the Act or rules made thereunder.

(2) If there be no such officer at hand, such things shall be carried to and deposited at the Custom House nearest to the place of seizure.

98. Attachment of negotiable instrument.-When the property to be attached is a negotiable instrument not deposited in a court, nor in the custody of a public officer, the attachment shall be made by actual seizure, and the instrument shall be brought before the Recovery Officer and held subject to his orders.

99. Attachment of property in custody of public officer.-When the property to be attached is in the custody of any public officer, the attachment shall be made by a notice to such officer requesting that such property and any interest or dividend becoming payable thereon, may be held subject to the further orders of the Recovery Officer by whom the notice is issued.

100. Attachment of share in movable property.-(1) Where the property to be attached consists of an interest of the defaulter in movable property belonging to him and others as co-owners, the attachment shall be made by a notice to the defaulter prohibiting him from transferring such share or interest or subjecting the same to a charge in any manner.

101. Attachment of property in partnership.-(1) Where the property be attached consists of an interest of the defaulter, being a partner, in the partnership property, the Recovery Officer may make an order charging the share of such partner in the partnership property and profits, with payment of the amount due under the notice, and may by the same or subsequent order, appoint a receiver of the share of such partner in the profits, whether already declared or accruing, and of any other money which may become due to him in respect of the partnership, and direct maintenance of accounts and enquiries and make an order for the sale of such interest or may make such other order as the circumstances of the case may require.

(2) The other partners shall be at liberty at any time to redeem the interest charged or, in the case of a sale being directed, to purchase the same.

102. Sale.-(1) The Recovery Officer may direct that any movable property attached under this chapter or such portion thereof as may seem necessary to satisfy the notice shall be sold.

¹⁶⁹ Reference to "officer of sales tax" should be construed as reference to "officer of Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

(2) The sale shall be made in one or more lots, as the Recovery Officer may consider desirable and, if the Government dues to be realized by sale are satisfied by the sale of a portion of the property, the sale shall be only with respect to that portion of the property and the sale of the remaining property shall be stopped.

103. Proclamation of sale.-(1) When any sale of movable property is ordered by the Recovery Officer, he shall issue a proclamation of the intended sale, specifying therein the time, place and whether the sales is subject to confirmation or not.

(2) The proclamation shall be made in writing in Urdu, English and language of the Province where sale is intended and shall be publicized by –

- (a) Affixing a copy thereof at the notice board in the office of the Recovery Officer;
- (b) Affixing copy thereof at such places as the Recovery Officer may direct; and
- (c) Publishing in one or more newspapers through auctioneer appointed under the Act and rules made thereunder.

104. Sale after fifteen days.-Except where the property is perishable or if the expenses of keeping it in custody is likely to exceed its value, no sale of movable property under this chapter shall be ordered without the consent, in writing, of the defaulter, until after the expiry of at least fifteen days from the date on which a copy of proclamation of sale was affixed in the office of the Recovery Officer.

105. Sale by public auction.-Sale by public auction shall be governed by the provisions of Chapter V of the Customs Rules, 2001.

106. Sale by tender or sealed bids.-The Recovery Officer may, if he deems fit, order sale by tender or sealed bids.

107. Preference for the co-owner.-Where the movable property to be sold is share belonging to the defaulter and one or more co-owners, and the bid of such co-owner and some other person is the same, the bid of co-owner shall have preference.

108. Transfer of title.-On completion of sale proceedings the Recovery Officer shall grant to the purchaser a certificate specifying therein the property purchased, the price paid and the name of the purchaser and the sale shall thereupon become absolute.

109. Irregularity not to vitiate sale.-Any error or irregularity in publishing or conducting the sale of movable property shall not vitiate the sale if the provisions of this chapter have been substantially complied with.

110. Negotiable instrument or share in a corporation.-Notwithstanding anything contained in this chapter, where the property to be sold is a negotiable instrument or a share in a Corporation, the Recovery Officer may, instead of directing the sale to be made by public auction, authorize the sale of such instrument or share through a broker.

111. Order for payment of coin or currency notes to the Referring Authority.-Where the property attached is coins or currency notes, the Recovery Officer may, at any time during the continuance of the attachment, direct that such coins or notes, or part thereof, sufficient to satisfy the demand note, to be paid over to the referring authority.

PART III

ATTACHMENT AND SALE OF IMMOVABLE PROPERTY

112. Attachment of immovable property.-Attachment of the immovable property of the defaulter shall be made, by the Recovery Officer, by an order prohibiting the defaulter from transferring or subjecting the property to a charge in any manner and prohibiting all persons from taking any benefit under such transfer or charge.

113. Service of order.-A copy of the order of attachment shall be served on the defaulter in the same manner as of service of notices laid down in this chapter.

114. Proclamation of attachment.-The order of attachment shall be proclaimed on or adjacent to the property attached by affixing a copy of order of attachment at a conspicuous place and a copy of the same shall also be affixed at the notice board in the office of the Recovery Officer.

115. Sale and proclamation of sale.-(1) The Recovery Officer may direct that any immovable property, which has been attached, or such portion thereof, as may be necessary to satisfy the demand note, shall be sold if the amount due is not otherwise recoverable.

(2) Where an immovable property is ordered to be sold, the Recovery Officer shall cause a proclamation to be made in the same manner as provided in rule 104.

116. Contents of proclamation of sale.-(1) A proclamation of sale of immovable property shall be drawn after proclamation of attachment and shall specify therein the time and place of sale and also specify-

- (a) The location of property to be sold;
- (b) As fairly and accurately as possible, the revenue or rent, if any, assessed upon the property or any part thereof; and
- (c) The Government due for the recovery of which the sale is ordered.

(2) The proclamation may also specify any other thing which the Recovery Officer considers material for a purchaser to know in order to judge the nature and value of the property.

117. Time of sale.-No sale of immovable property under this chapter shall, without the consent in writing of the defaulter, take place until after the expiration of thirty days from the date on which copy of the proclamation of sale was affixed on the property or in the office of the Recovery Officer, whichever is later.

118. Sale to be by public auction or tender.-The sale shall be made by public auction or tender and shall be subject to confirmation by the Recovery Officer.

119. Deposit by purchaser and re-sale in default.-(1) On every sale of immovable property, the person declared to be the purchaser shall pay immediately, after the declaration, a deposit of twenty-five per cent of the amount of his purchase money to the officer conducting the sale; and in default of such deposit the property shall forthwith be re-sold.

(2) The full amount of purchase money payable shall be paid by the purchaser on or before the fifteenth day from the date of sale of the property.

120. Procedure in default of payment.-(1) In default of payment within the time mentioned in sub-rule (2) of rule 119, deposit made vide sub-rule (1) thereof shall be kept as deposit to be dealt with as mentioned in rule 122.

(2) The immovable property shall be re-sold and the defaulting purchaser shall forfeit all claims to the property or to any part of the sum for which it may be subsequently sold.

121. Amount recoverable from purchaser in default.-Any deficiency of price which may happen on a re-sale by reason of a purchaser's default including all expenses attending such re-sale, shall be recoverable from defaulting purchaser up to the maximum of deposit money and if there is any surplus, after meeting the deficiency, the same shall be refunded to the defaulting purchaser.

122. Authority to bid.-All persons bidding at a sale shall be required to declare if they are bidding on their own behalf, or on behalf of their principals and, in the later case, they shall be required to deposit their authority to bid and in default their bid shall be rejected.

123. Application to set aside sale of immovable property.-(1) Where immovable property has been sold in execution of a notice, the defaulter, or any person whose interests are affected by the sale may, at any time within thirty days from the date of sale, apply to the Recovery Officer to set aside the sale on his depositing—

- (a) for payment to the Referring Authority, the Government dues specified in the proclamation of sale as that for the recovery of which sale was ordered with a surcharge thereon at the rate of ten per cent per annum, calculated from the date of the proclamation of sale to the date when deposit is made; and
- (b) For payment to purchaser, a sum equal to ten per cent of the purchase money.

(2) Where a person makes an application under rule 124 for setting aside sale of his immovable property, he shall not, unless he withdraws that application, be entitled to make an application under sub-rule (1).

124. Application to set aside sale of immovable property on ground of non-service of proclamation or irregularity.-Where immovable property has been sold in execution of a demand note, the referring authority, the defaulter, or any other person whose interests are affected by the sale, may, at any time within thirty days from the date of sale, apply to the Recovery Officer to set aside the sale on the ground that proclamation of attachment or proclamation of sale was not made in the prescribed manner and he could not pay the Government dues or on ground of a material irregularity in publishing or conducting the same:

Provided that -

- (a) no sale shall be set aside on any such ground unless the Recovery Officer is satisfied on the basis of evidence produced before him that the applicant has sustained losses by such reasons; and
- (b) An application made by defaulter under this rule shall be disallowed unless he deposits the amount recoverable from him in execution of demand note.

125. Setting aside of sale where defaulter has no saleable interest.-At any time within thirty days of the sale, the purchaser may apply to the Recovery Officer to set aside the sale on the ground that the defaulter had no saleable interest in the property sold.

126. Confirmation of sale.-(1) Where no application is made for setting aside the sale under this chapter or where such an application is made and disallowed, the Recovery Officer shall, if the full amount of purchase money is paid, make an order confirming the sale and there upon the sale shall become absolute.

(2) Where such application is made and allowed or in case of an application to set aside the sale on deposit of amount and penalty and surcharge the deposit is made within thirty days of sale, the Recovery Officer shall set aside the sale:

Provided that no such order shall be made unless notice of the application has been given to the persons affected thereby.

127. Return of purchase money in certain cases.-Where a sale of immovable property is set aside, any money paid or deposited by the purchaser on account of the purchase, together with the penalty, if any, deposited by him, shall be paid to the purchaser.

128. Sale Certificate.-(1) Where a sale of immovable property has become absolute, the Recovery Officer shall grant a certificate specifying therein the property sold and the name of the person who at the time of sale was declared to be the purchaser.

(2) Such certificate shall state the date on which the sale became absolute.

129. Postponement of sale to enable defaulter to raise amount due under notice.-(1) Where an order or proclamation of sale of immovable property has been made and the defaulter satisfies the Recovery Officer that there are reasons to believe that amount of the note can be raised by mortgage or lease or private sale of such property, or some part thereof, or of any other movable or immovable property, the Recovery Officer may, on the application of the defaulter, postpone the sale on such terms and for such period as he thinks proper, to enable defaulter to raise the amount.

(2) In such case, the Recovery Officer shall grant a certificate to defaulter authorizing him, within a period to be mentioned therein and notwithstanding anything contained in this chapter, to make the proposed mortgage, lease or sale:

Provided that all money payable under such mortgage, lease or sale shall be paid not to the defaulter but to the Recovery Officer:

Provided further that no mortgage, lease or sale under this rule shall become absolute until it has been confirmed by the Recovery Officer.

130. Issue of fresh proclamation before re-sale.-Every re-sale of immovable property, in default of payment of purchase money within the period allowed for such payment, shall be made after the issue of a fresh proclamation in the same manner as provided for the proclamation of sale.

131. Bid of co-owner to have preference.-Where the property sold is a share of undivided immovable property of two or more persons, of whom defaulter is a co-sharer and the bid of the co-sharer and some other person is the same, the bid of the co-sharer shall have preference.

PART - IV APPOINTMENT OF RECEIVER

132. Appointment of receiver for business.-(1) Where the property of defaulter consist of a running business, the Recovery Officer may attach the business and appoint a person as receiver to manage the business.

(2) Attachment of a business under this rule shall be made by an order prohibiting the defaulter from transferring or subjecting the business to a charge in any manner and prohibiting all persons from taking any benefit under such transfer or charge and intimating that the business has been attached under this rule.

(3) Proclamation of attachment under this rule shall be made in the same manner as provided for proclamation of sale under rule 103.

(4) Where the Recovery Officer so directs, such order shall also be published in newspapers.

133. Appointment of receiver for immovable property.—Where immovable property is attached, the Recovery Officer may, instead of directing a sale of the property, appoint a person as receiver to manage such property.

134. Qualification for receiver.—(1) Any person from the general public can be appointed as receiver upon having sufficient knowledge of the kind of business or the property for which he is to be appointed as receiver.

(2) Notwithstanding anything contained in sub-rule (1), ¹⁷⁰[any officer of Customs, Federal Excise or Sales Tax], not below the rank of Principal Appraiser or ¹⁷¹[Superintendent or Senior Auditor], may be appointed as receiver of the attached business and property.

135. Manner of working of receiver.—(1) Where it appears to the Recovery Officer to be just and convenient, he may by order—

- (a) remove any person from the possession or custody of an attached business or property;
- (b) commit the same to the possession, custody or management of the receiver; and
- (c) confer upon the receiver all such powers, as to bringing and defending suits and for the realization, management, protection, preservation and improvement of the property, the collection of the rents and profits thereof, the application and disposal of such rents and profits, and the execution of documents as the owner himself has or such of those powers as the Recovery Officer thinks fit:

Provided that nothing in this rule shall authorize the Recovery Officer to remove from the possession or custody of business or property any person whom any party to the recovery proceedings has not a right to remove.

(2) The Recovery Officer may, by general or special order, fix the amount to be paid as remuneration for the services of the receiver but a Government officer appointed as receiver shall not be entitled to such remuneration.

(3) Every receiver appointed by the Recovery Officer, except Government officers, shall—

- (a) Furnish such security, if any, as the Recovery Officer deems fit, to account duly for what he shall receive in respect of the business or property; submit his accounts as such periods and in such forms as the Recovery Officer directs;
- (b) pay the amount due from him as the Recovery Officer directs; and be responsible for any loss occasioned to the business or property by his willful default or gross negligence:

Provided that the Government officer appointed as receiver shall furnish all such information as desired by the Recovery Officer regarding the progress of recovery along with accounts of proceeds after such intervals as prescribed by the Recovery Officer

(4) The profits or rents and profits of such business or property shall, after deducting the expenses of management, be adjusted towards discharge of the Government dues and the balance, if any, shall be paid to the defaulter.

136. Withdrawal of management.—The attachment and management under aforesaid rules may be withdrawn at any time at the discretion of the Recovery Officer, or if the Government dues are realized by receipt of such profits and rent or are otherwise paid.

PART - V

¹⁷⁰ Reference to “any officer of Sales Tax” should be construed as reference to “any officer of Inland Revenue” by virtue of Section 72A of the Sales Tax Act, 1990

¹⁷¹ Reference to “Superintendent or Senior Auditor” should be construed as reference to “Superintendent Inland Revenue or Senior Auditor Inland Revenue” by virtue of Section 72A of the Sales Tax Act, 1990

MISCELLANEOUS

137. Offences and penalties.-(1) All cases relating to confiscation of goods or imposition of penalty with reference to operation of this chapter shall be adjudicated under Chapter VIII of the Act.

138. Continuance of proceedings.-(1) No proceedings shall cease to be in force by reason of the death of the defaulter.

(2) If, at any time before or after the issue of a demand note to the Recovery Officer, the defaulter dies, the proceedings under this chapter may be continued against the legal heirs of the defaulter, who shall be liable to pay, out of the properties left by the deceased defaulter to the extent to which the properties are capable of meeting the outstanding Government dues, and provisions of this chapter shall apply as if the legal heirs were the defaulter.

139. Recovery from surety.-When any person has, under this chapter become surety for the amount due by the defaulter he may be proceeded against under this chapter as if he were the defaulter.

140. Receipt to be given.-If any amount is received by any officer or other person in pursuance of this chapter, he shall issue receipt of the amount so received.

141. Delivery of property in occupancy of defaulter.-Where the immovable property sold is in the occupancy of the defaulter, or of some person on his behalf or of some person claiming under a title created by the defaulter subsequent to the attachment of such property and a certificate in respect thereof has been granted under rule 128, the Recovery Officer shall, on the application of the purchaser, order delivery to be made by putting such purchaser or any person whom he may appoint to receive such delivery on his behalf, in possession of the property and, if need be, by removing any person who refuses to vacate the same.

142. Delivery of property in occupancy of tenant.-Where the immovable property sold is in the occupancy of a tenant or other person entitled to occupy the same and a certificate in respect thereof has been granted under rule 128, the Recovery Officer shall, on the application of the purchaser, order delivery to be made by affixing a copy of the certificate of sale at some conspicuous place on the property, and proclaiming to the occupant that the interest of the defaulter has been transferred to the purchaser.

143. Resistance or obstruction by defaulter.-Where the Recovery Officer is satisfied that resistance or obstruction was occasioned without any just cause by the defaulter or by any person at his instigation, he shall direct that the applicant be put into the possession of the property, and where the applicant is still being resisted or obstructed in obtaining possession, the Recovery Officer may also, at the instance of the applicant, order the use of force.

144. Resistance or obstruction by a bonafide claimant.-Where the Recovery Officer is satisfied that the resistance or obstruction was occasioned by any person other than the defaulter, claiming in good faith to be in possession of the property on his own account or on account of some person other than the defaulter, the Recovery Officer shall make an order dismissing the application.

145. Dispossession by certificate holder or purchaser.-(1) Where any person other than defaulter is dispossessed of immovable property by the holder of a certificate, issued under rule 128, for the possession of such property or where such property has been sold in execution of demand note, by the purchaser thereof, he may make an application to the Recovery Officer, complaining of such dispossession.

(2) The Recovery Officer shall fix a day for investigating the matter and shall summon the party against whom the application is made to appear and answer the same.

146. Bonafide claimant to be restored to possession.-When the Recovery Officer is satisfied that the applicant was in the possession of the property on his own account or on account of some person other than defaulter, he shall direct that the applicant be put into possession of the property.

147. Rules not applicable to transferee pendente lite.-nothing in rules 144 and 145 shall apply to resistance or obstruction in execution of a certificate for the possession of a property by a person to whom the defaulter has transferred the property after the institution of proceedings in which the order was passed or to the dispossession of any such person.

148. Delivery of moveable property, debts and share.-(1) Where the property sold is moveable property of which actual seizure has been made, it shall be delivered to the purchaser.

(2) Where the property sold is moveable property in the possession of some person other than the defaulter,

the delivery thereof to the purchaser shall be made by giving notice to the person in possession prohibiting him from delivering possession of the property to any person except the purchaser.

(3) Where the property sold is a debt not secured by a negotiable instrument or is a share in a corporation, the delivery thereof shall be made by a written order of the Recovery Officer prohibiting the creditor from receiving the debt or any interest thereon, and the debtor from making payment thereof to anyone except the purchaser, or prohibiting the person in whose name the share may be standing from making any transfer of the share to any person except the purchaser, or receiving payment of any dividend or interest thereon, and the manager, secretary, or other proper officer of the co-operation from permitting any such transfer or making any such payment to any person except the purchaser.

149. Execution of documents and endorsement of negotiable instruments.-Where any endorsement or execution of documents is required to transfer a negotiable instrument or any share to purchaser under this chapter, such document shall be executed or endorsement shall be made thereon by the Recovery Officer.

150. Form.-Any notice, proclamation, certificate or order to be issued under this chapter shall be in such Form as may be prescribed by ¹⁷²[Federal” Board of Revenue]; in annexes to these rules or otherwise. In case the ¹⁷³[Federal Board of Revenue]; has not prescribed any of such Forms, it shall be in such form as adopted by the Recovery Officer.

¹⁷⁴[CHAPTER XII

SPECIAL PROCEDURE FOR ACCESSING THE COMPUTERIZED SYSTEM

150A. Application.-The provisions of this Chapter shall apply to persons authorized as users of the computerized system under section 50A of the Act.

150B. Authorization.-(1) A person desirous to be authorized as user of computerized system under this Chapter may apply to the Board, ¹⁷⁵[by visiting the website <https://e.fbr.gov.pk>]

(2) Upon scrutiny of the information provided by the applicant, the Board may grant authorization to the applicant or refuse the application after giving the applicant a reasonable opportunity of being heard.

(3) No person shall access the computerized system for transmission to or receipt of information there from, unless authorized as aforesaid.

150C. Unique User Identifier.-Every person authorized as user of computerized system shall be allotted a ‘Unique User Identifier’ for his identification in relation to accessing the computerized system for transmission to or receipt of information there from.

150D. Access to computerized system.-Subject to the conditions, restrictions and limitations, as may be prescribed by the Board, the authorized user shall access the computerized system for transmission to or receipt of information there from:

Provided that the Board may impose any additional conditions upon any authorized user or class of authorized users for accessing the computerized system or to maintain confidentiality or security thereof:

Provided further that the Board may require an authorized user or class of authorized users including their accredited agents to use any additional electronic security including digital certification for electronic filing of return or any other declarations

150E. Responsibility of the user.-The authorized user shall be responsible for security and confidentiality of the ‘Unique User Identifier’ allotted to him and where any information is transmitted to the computerized system using a ‘Unique User Identifier’, the transmission of that information shall be sufficient evidence that the authorized user to whom such ‘Unique User Identifier’ has been issued has transmitted that information.

150F. Cancellation of registration.- (1) Where the Board is satisfied that any user authorized to use the

172 For the words “Central Board of Revenue” wherever occurring, the words “Federal Board of Revenue” were substituted vide SRO 530(I)/2008, dated 11th June, 2008

173 For the words “Central Board of Revenue” wherever occurring, the words “Federal Board of Revenue” were substituted vide SRO 530(I)/2008, dated 11th June, 2008

174 After rule 150, the new Chapters XII, XIII and XIV were added vide SRO 470(I)/2007 dated 9th June, 2007

175 In rule 150B, for the expression “at such time and in such manner, as may be prescribed”, the expression “by visiting the website <https://e.fbr.gov.pk>” were substituted vide SRO 530(I)/2008, dated 11th June, 2008

computerized system has—

- (a) Failed to comply with any of the conditions prescribed by the Board; or
- (b) Acted in contravention of any of the provisions of the Act or this Chapter; or
- (c) Failed to take adequate measures for security and confidentiality of the ‘Unique User Identifier’; or
- (d) Been convicted in an offence under this Act or any other law for the time being in force; the Board may cancel the authorization of that user after affording him an opportunity of being heard.

(2) Pending consideration whether an authorization is cancelled under sub-rule (1), the Board may suspend the authorization.

150G. Recording of transmissions.- The Board shall keep record of each transmission sent to or received from an authorized user, for a period of five years from the date of such transmission or receipt.

150H. Scrutiny of records.-¹⁷⁶[An officer or officers of Sales Tax], authorized by the ¹⁷⁷[Collector] in this behalf, may examine records maintained by an authorized user, whether electronically or otherwise, in relation to a specific transaction or to verify adequacy or integrity of the system or media on which such records are created and stored.

CHAPTER XIII

ELECTRONIC INTERMEDIARIES

150I. Application.-This Chapter shall apply to the persons appointed as e-intermediaries by the Board under sub-section (1) of section 52A of the Act to electronically file return and such other documents as may be prescribed from time to time, on behalf of a person registered under section 14 of the Act.

150J. Appointment of e-intermediary.-(1) A person having sufficient information technology infrastructure and professional experience in the field of providing taxation services, desirous of being appointed as e-intermediary, shall apply to the e-declaration administrator on the format prescribed in STR-20:

Provided that for the purposes of this rule, the ‘professional experience’, shall mean any of the following, namely: -

- (a) A firm or sole proprietorship approved to practice by the Institute of Chartered Accountant of Pakistan or Institute of Cost and Management Accountants of Pakistan; or
- (b) A person appointed as authorized representative under Chapter IX of the Sales Tax Rules, 2006,
- (c) A person or firm approved to practice as Income Tax Practitioner under the Income Tax Ordinance, 1979; or
- (d) Any other person approved by the Board.

(3) The e-declaration Administrator, after receipt of application for appointment as e-intermediary, and after verification, as aforesaid, shall forward the application along with his specific recommendation to the Board for appointment of the applicant as e-intermediary.

(4) The Board, after receipt of the recommendations from the e-declaration Administrator, may appoint the applicant as an e-intermediary and issue him a unique user identifier, subject to such conditions, restrictions and limitations, as may be prescribed:

Provided that the Board may refuse to entertain an application for appointment as e-intermediary for reasons to be recorded and conveyed in writing.

(5) In case of any change in the particulars or information provided by the e-intermediary in the application for registration, he shall immediately inform the concerned e-declaration Administrator about such change.

150K. Cancellation of appointment.-(1) Where the Board is satisfied that the e-intermediary has-

176 Reference to “An officer or officers of Sales Tax” should be construed as reference to “An officer or officers of Inland Revenue” by virtue of Section 72A of the Sales Tax Act, 1990

177 Reference to “Collector ” should be construed as reference to “Commissioner Inland Revenue” by virtue of Section 72A of the Sales Tax Act, 1990

- (a) Failed to comply with any of the conditions prescribed by the Board; or
 - (b) Acted in contravention of any of the provisions of the Act or these rules; or
 - (c) Failed to take adequate measures for security and confidentiality of the Unique User identifier; or
 - (d) Been convicted in an offence under the Act or any other law for the time being in force; the Board may cancel the appointment of such e-intermediary after affording him an opportunity of being heard.
- (2) Pending consideration whether the appointment of the e-intermediary be cancelled under sub-rule (1), the Board may suspend the appointment.
- (3) An e-intermediary who intends to surrender his appointment, shall file an application to this effect to the Board.
- (4) The Board may, on receipt of an application referred to in sub-rule (3), cancel the appointment of the e-intermediary after necessary inquiry, as it may deem proper to conduct.

150L. Procedure to be followed by registered persons.-(1) A registered person, may authorize an e-intermediary, duly appointed by the Board, to furnish e-declarations on his behalf, under intimation to the e-declaration Administrator having jurisdiction.

(2) The e-intermediary shall generate hard copy of the declaration in duplicate which shall be signed and retained by both the registered person and the e-intermediary.

150M. Procedure to be followed by e-intermediary.-The e-intermediary shall digitize the data of e-declaration, duly signed by the registered person and electronically transmit the same to the computerized system in the manner prescribed under Chapter XII of these Rules.

150N. Responsibilities of e-intermediary.-(1) The e-intermediary shall be responsible for security and confidentiality of the 'Unique User Identifier' allotted to him, and where any e-declaration is transmitted to the computerized system by using his 'Unique User Identifier', transmission of that e-declaration shall be deemed to have been transmitted by the e-intermediary to whom such 'Unique User Identifier' has been allotted.

(2) The e-intermediary shall retain the data relating to all e-declarations transmitted by him electronically on behalf of a registered person, for a period of five years following the date of such declarations.

¹⁷⁸[(3) Where an e-intermediary has retained a printed copy of the return electronically transmitted by him duly signed by the representative of the registered person as stipulated in rule 150M, he shall be deemed to have transmitted the return in good faith and the provisions of sub-section (5) of section 52A of the Act shall not be applicable.]

150O. Responsibility of e-declaration Administrator.-Without prejudice to the foregoing provisions, an e-declaration Administrator shall ensure compliance by e-intermediary operating within his jurisdiction including the verification about their credentials, any complaints received against the e-intermediaries and such other matters as he may deem fit and inform the Board wherever required.

150P. Scrutiny of records.-(1) ¹⁷⁹[An officer of Sales Tax], authorized by the ¹⁸⁰[Collector] in this behalf, may examine records maintained by an e-intermediary, whether electronically or otherwise, in relation to a specific transaction or to verify adequacy or integrity of the system or media on which such records are created and stored.

(2) In case any discrepancy or irregularity is committed by the e-intermediary, he shall be liable to imposition of penalty prescribed under the Act or rules made there under.

CHAPTER XIV

SPECIAL PROCEDURE FOR ISSUANCE OF ELECTRONIC SALES TAX INVOICES BETWEEN BUYERS AND SELLERS

¹⁷⁸ In rule 150N, a new sub-rule (3) was added vide SRO 840(I)/2008, dated 13th August, 2008

¹⁷⁹ Reference to "An officer of Sales Tax" should be construed as reference to "An officer of Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

¹⁸⁰ Reference to "Collector" should be construed as reference to "Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

150Q. Application.—The provisions of this Chapter shall apply for electronic transmission of sales tax invoices by the registered persons who opt to do so in the manner specified hereunder.

150R. Eligibility to use electronic invoicing system.—Every registered person who is engaged in making supply of taxable goods or providing or rendering taxable services and wishes to use electronic invoicing system shall seek prior authorization, in writing, from the concerned ¹⁸¹[Collector] before issuing electronic invoices.

150S. Issuance of electronic invoice and record.—(1) The registered person shall issue an electronic sales tax invoice for every taxable supply made by him, containing such information as required under section 23 of the Act. The registered person shall also retain the record and documents for a period of five years on electronic media as provided under section 24 of the Act.

(2) A sales tax invoice may be generated and transmitted electronically where the authenticity of the origin and integrity of the invoice data are guaranteed by means of either an advanced electronic signature or electronic data interchange (EDI) or by any other means as approved by the ¹⁸²[Collector].

150T. Transmission of electronic invoice to the ¹⁸³[Collector].—The registered supplier making supplies under this Chapter shall simultaneously transmit a copy of all such electronically issued invoices to the ¹⁸⁴[Collector of Sales Tax] having jurisdiction.

150U. Use of formats and controls over transmission of electronic invoices.—(1) The registered person may use any electronic invoice message format provided it contains all the information specified under section 23 of the Act.

(2) The invoice shall be transmitted in a secure environment, using industry-accepted security technologies in respect of messages as well as communication links and networks over which the invoice is transferred.

(3) During the transfer of invoice data between the supplier and the buyer, the registered person shall ensure--

- (a) Completeness and accuracy of the invoice data;
- (b) Timeliness of processing;
- (c) Usage of necessary security measures for authenticity and integrity of data; and
- (d) Prevention of duplication of processing by the recipient.

(4) The registered person shall invariably maintain a back-up data to overcome any possible system failure or loss or corruption of data.

150V. Conditions for electronic storage.—(1) The registered person shall ensure the authenticity and integrity of the data during and after application processing and use all electronic or procedural means to prevent loss and corruption of data during the storage.

(2) The invoice data shall be stored in such manner that information at the time of original transmission of invoice is re-created at the time of departmental audit.

150W. Audit.—(1) The registered person shall allow access to the record and documents maintained in electronic form as and when required by an officer of Sales Tax as provided under section 25 of the Act.

(2) The ¹⁸⁵[officer of Sales Tax] shall have access to--

- (a) The operation of any computer system which generates or receives sales tax invoices;
- (b) Supporting documentation including file structures, etc., operational and technical manuals,

181 Reference to "Collector " should be construed as reference to "Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

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185 Reference to "officer of Sales Tax" should be construed as reference to "officer of Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

audit trail, controls, safe keeping and information on how the accounting system of the registered person is organized; and

(c) Business intelligence tools to scrutinize the information available on the system.

(3) The ¹⁸⁶[officer of Sales Tax] shall be allowed to obtain any information from the system in any format, and for this purpose the registered person shall provide,--

(a) Physical access to system at his premises; and

(b) Indirect access providing information on electronic media, or possibly via remote access.

150X. Same conditions to apply in respect of buyer for receiving electronic invoices.-(1) The registered buyer who receives electronic invoices from the registered supplier shall fulfill the same criterion and conditions for storing them, as are specified for the supplier in this Chapter.

(2) In case the buyer wishes to store the electronic invoices received from the supplier in a paper-based system, he can do so after obtaining necessary approval from the Collector of Sales Tax having jurisdiction.

150Y. Failure to meet the conditions for electronic invoicing system.-If the registered person has issued and stored invoices electronically but has failed to meet the conditions relating to the prescribed procedure, besides other legal actions which may be taken for such failure, he shall be required to issue paper invoices till such time the Collector is satisfied that the electronic system of the registered person is capable of doing the job.

150Z. Provisions of Electronic Transactions Ordinance, 2002, to apply.-All the provisions of Electronic Transactions Ordinance, 2002 (LI of 2002), relating to the recognition of documents, records, information, communication and transaction in electronic form, accreditation of certification service providers and for matters ancillary thereto, shall apply.]

¹⁸⁷[CHAPTER XIV-A

MONITORING OR TRACKING OF CERTAIN REGISTERED PERSONS BY ELECTRONIC OR OTHER MEANS

150ZA. Application.-The provisions of this Chapter shall be applicable to the registered persons being restaurants, cafes, coffee shops, eateries, snack bars and hotels having any of such business activities for the purpose of monitoring or tracking of taxable activities by electronic or other means.

150ZB. Electronic invoice system.-(1) The registered person specified in rule 150ZA shall provide continuous and full remote as well as on-site access to his computerized system as and when required by the Board for installation, configuration or dove-tailing of his computerized system with the Board's computerized system.

(2) The registered person specified in rule 150ZA shall, at his own expense, implement changes, if any, required in his computerized system to make it compatible with the Board's computerized system, as per specifications and timeline specified by the Board.

(3) The registered person specified in rule 150ZA shall, at his own expense, arrange a communication device, as per specifications and timeline provided by the Board, for two-way transmission of data between his computerized system and the Board's computerized system.

(4) The registered person specified in rule 150ZA shall ensure availability and functionality of his computerized system and communication device at all times.

(5) The registered person specified in rule 150ZA shall issue invoice containing the same particulars as specified under section 23 of the Act and as per the manner or the format provided by the Board, including a unique number issued by the Board's computerized system, in respect of each transaction of taxable goods supplied and services provided by them.

(6) The registered person specified in rule 150ZA shall, after implementation of the Electronic Invoice System by the Board, sign-off a certificate of his acceptance of validity, accuracy and ownership of the data generated

¹⁸⁶ Reference to "officer of Sales Tax" should be construed as reference to "officer of Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

¹⁸⁷ New Chapters were Added vide SRO 494(I)/2015, dated 30th June, 2015

by the said system, with the officer of Inland Revenue having jurisdiction.

150ZC. Monitoring.-The registered person specified in rule 150ZA shall provide continuous and full remote as well as on-site access to record, documents and data maintained electronically or otherwise as and when required by the officer of Inland Revenue having jurisdiction.

150ZD. Electronic invoice data.-The Board may use the data of electronic invoices for the purposes of all Acts, Ordinances and rules under its jurisdiction.

150ZE. Failure to meet the conditions for electronic monitoring system.-In case a registered person fails to comply with the provisions of this chapter, he shall be liable to penal action as provided in the Act.

¹⁸⁸[CHAPTER XIV-AA

ONLINE INTEGRATION OF LEATHER AND TEXTILE SECTOR

150ZEA. Application.-¹⁸⁹[(1)The provisions of this Chapter shall apply to supplies of finished fabric and locally manufactured finished articles of textile and textile made-ups and leather and artificial leather, as covered in Table II in Notification No. S.R.O. 1125(I)/2011, dated the 31st December, 2011, under sub-serial (vii) of S. No. 1 and S. No. 3, as are made by the registered persons who are integrated with Board's online system for the purpose of availing lower rate on supplies as specified in condition (xv) of the said Notification.

¹⁹⁰[(2) The lower rate as referred to in sub-rule (1) shall not apply to the sales as are not recorded by a point of sale and communicated to the Board's Computerized System in the manner as stipulated in rule 150ZEB or to the sales not covered under rule 150ZEE.]

150ZEB. Obligations and requirements.-(1) The registered persons as specified in rule 150ZEA, hereinafter referred to as "integrated suppliers" in this Chapter, shall install such fiscal electronic device and software, as approved by the Board, available on its website with complete technical instructions for installation, configuration and integration.

(2) The integrated suppliers shall notify to the Board, through the Computerized System, of all their outlets, hereinafter referred to as notified outlets, from which they intend to sell the supplies subject to lower rate as specified in the said condition (xv) and the integrated supplier shall register each point of sale (POS) to activate the integration duly providing the following information, namely:-

- (a) POS Registration Number (to be provided by the System);
- (b) Name of Business;
- (c) Branch Name;
- (d) Branch Address;
- (e) POS Identification Number; and
- (f) Registration Date

(3) The supplies of items specified in the said condition (xv) as made from the notified outlets must meet all the conditions specified in this rule, subject to exception as in rule 150ZEE, in order to avail the benefit of reduced rate, failing which the supply shall be charged to the relevant rate as specified in Table II of the Notification No. S.R.O. 1125(I)/2011, dated the 31st December, 2011.

(4) No sale or supply from the notified outlets shall be made without being recorded by the duly accredited electronic fiscal device (EFD), which means a system composed of one Sale Data Controller (SDC) and at least one Point of Sale (POS) connected together, that has the following characteristics and

¹⁸⁸ New Chapters were inserted vide SRO 1360(I)/2018, dated 12th November, 2018

¹⁸⁹ Re-Numbered vide SRO 180(I)/2019, dated 4th February, 2019

¹⁹⁰ Added vide SRO 180(I)/2019, dated 4th February, 2019

requirements, namely:-

- (a) it can perform following tasks, i.e.-
 - (i) receive, record, analyze and store fiscal data;
 - (ii) format fiscal data into fiscal invoices;
 - (iii) transmit the fiscal data to the Board's Computerized System through secure means; and
 - (iv) print sales tax invoices.
- (b) Sales Data Controller (SDC) is the component of an EFD that-
 - (i) receives transaction data from a POS component of the EFD;
 - (ii) analyses the transaction data into fiscal data;
 - (iii) formats the fiscal data as a fiscal invoice (sales tax invoice), creates the digital signature for the EFD and records the digital signature on the fiscal invoice;
 - (iv) transmits the fiscal invoice number to the POS;
 - (v) encrypt and preserves the transaction data and fiscal data in an irrevocable and secure manner;
 - (vi) transmits the fiscal data to the Board's Computerized System;
- (c) External SDC (E-SDC) is hardware set up as a separate component of the EFD used by integrated supplier;
- (d) virtual SDC (V-SDC) is software attached to the POS system;
- (e) an integrated supplier must integrate each and every POS of the business to any of the SDC;
- (f) an EFD must comply with the following, namely:-
 - (i) each POS is accredited;
 - (ii) each POS transmits to the SDC a receipt, on which is recorded the transaction data specified in sub-rule (5), for each transaction of the business;
 - (iii) the SDC receives the transaction data, analyses the data, verify calculated taxes to produce fiscal data for the transaction, record the invoice data and transmits the fiscal invoice number to POS;
 - (iv) POS prints the fiscal invoice with the fiscal invoice number and QR Code;
 - (v) the SDC transmits the fiscal data to the Board's system; and
 - (vi) a fiscal invoice is produced for each sale invoice.
- (g) the point of sale should have the following functionalities, namely:-
 - (i) provide mechanism to connect to SDC;
 - (ii) send each invoice to SDC for the issuance of fiscal invoice;
 - (iii) generate the QR Code on the base of fiscal invoice number generated by the SDC and print the QR Code on receipt;
 - (iv) must perform closing on the close of day, week and month;

¹⁹¹[***]

191 Sub-clause (v) was omitted vide SRO 180(I)/2019, dated 4th February, 2019. At the time of omission sub-clause (v) was as under:-

- (vi) every adjustment, modification or cancellation must be recorded duly maintaining logs for each activity; and
- (vii) system events need to be recorded.

(5) The sale invoice for each transaction shall be transmitted to EFD specifying the following particulars, namely:-

- (a) POS Registration Number;
- (b) unique sequential invoice number;
- (c) date and time of sale;
- (d) name of buyer, where recorded;
- (e) item-wise description of goods and price exclusive of tax;
- (f) item-wise quantity of goods;
- (g) tax rate for each item;
- (h) total sales value;
- (i) discount, if any;
- (j) tax charged on the invoice;
- (k) mode of payment, cash or credit card. ¹⁹²[***]

(6) POS shall print a clear and legible sales tax invoice for each transaction, copy of which shall be provided to the customer, containing the following particulars in addition to those as in the preceding sub-rule, namely:-

- (a) QR Code (Generated based on FBR Fiscal Invoice Number);
- (b) FBR Fiscal Invoice Number;
- (c) name of the business;
- (d) sales tax registration number; and
- (e) name or location of the notified outlet.

(7) The EFDs installed at each notified outlet shall be tamper-proof and all the data recorded thereon shall be backed up at an offline site.

(8) In case of sale returns or exchange, a proper credit note or supplementary invoice with prescribed particulars shall be issued containing the reference of original invoice and the detail of amount

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- “(v) send the summary report with following fields to FBR periodically (daily, weekly or monthly):
- (a) opening total quantity;
 - (b) opening total value;
 - (c) total purchase quantity;
 - (d) total purchase value;
 - (e) total sold quantity;
 - (f) total sale excluding sales tax;
 - (g) total sales tax;
 - (h) total sales value including sales tax;
 - (i) closing total quantity;
 - (j) closing total value; and
 - (k) total number of invoices for the period”

¹⁹² Omitted for the words “In case of credit card, the name of client and other relevant details thereof” vide SRO 180(I)/2018 dated 4th February, 2018

refunded or additionally charged, along with sales tax involved.

(9) All the sales and transactions made from the notified outlet shall be communicated to the Board's Computerized System through EFD and the sales data so transferred shall be accommodated in Annex-C or other relevant Annex of the monthly sales tax-cum-federal excise return.

(10) The SDC shall be capable of generating and sending alert messages resulting from any malpractice or error or any inconsistent action noticed in the system and keeping a log thereof.

(11) The integrated supplier must have the facility of debit and credit card machine installed at each notified outlet and the sales through debit or credit cards shall not be ordinarily refused.

(12) The integrated supplier shall provide to the Commissioner having jurisdiction, the credit and debit card statements as received from the relevant bank on monthly basis.

(13) The transactions on each point of sales in the notified outlet shall be recorded by a CCTV camera and the recording thereof shall be retained for a period of at least ¹⁹³[one month]. Such recordings shall be provided to the Commissioner concerned as and when demanded and for the time as specified.

(14) In case items other than those covered under the said condition (xv) are also sold from the notified outlet, including exempt items, the transactions thereof shall also be recorded and the invoice issued in the same manner. Such data shall also be communicated to the Board's Computerized System in the same manner.

(15) The cost for integration including the cost of equipment and fiscalization shall be borne by the integrated supplier.

(16) The lower rate shall be applied from the day next to the one when the would-be integrated supplier certifies to the Commissioner concerned that he fulfills all the requirements as specified in this Chapter and the Commissioner makes an entry to that effect in the Computerized System.

(17) The integrated supplier shall prominently display on each outlet that the POS or Outlet is accredited by FBR to issue lower rate invoices and also the registration number of each POS verifiable through the Board's verification services.

¹⁹⁴[(18) Online sales made through websites hosted with a registered domain name shall also be treated as sales made through point of sales on a notified outlet and accordingly covered under the purview of this rule, provided the sale data transmitted to the Board's Computerized System through a prescribed integration software with the same particulars as stipulated in sub-rule (5) and invoice is provided to the customer with particulars as in sub-rule (6). Such website or websites shall be registered with the Computerized System with following details, namely:-

- (a) domain name;
- (b) domain name provider;
- (c) name of service provider managing the website; and
- (d) addresses of supply centres and warehouses.

(19) Sales made through social media portals shall also be treated as covered under this sub-rule if the same are recorded through point of sale and provisions of sub-rules (5) and (6) are complied with.]

150ZEC. Accreditation of Points of Sales (POS) Systems.-(1) A vendor, who wants to supply a POS of a particular brand, model and specification to an integrated supplier that is not an accredited POS, must apply to the Board for accreditation of the POS of that brand, model and specification.

¹⁹³ Substituted for the words "three months" vide SRO 180(I)/2018 dated 4th February, 2018

¹⁹⁴ Added vide SRO 180(I)/2018 dated 4th February, 2018

(2) On receiving the application under sub-rule (1), the Board shall take steps to determine accreditation of the brand, model and specification of the POS. During the accreditation process, the supplier must provide the Board with access to information and equipment, and any other assistance reasonably required for carrying out the process.

(3) After completing the accreditation process, the Board shall either allow accreditation to the brand, model and specification of POS as applied for or refuse the same in accordance with the parameters determined by it.

(4) The Board shall, without delay after accrediting a POS under this sub-rule, publish the details of the brand, model and specification of the POS on its website along with the date of accreditation.

(5) The Board may revoke the accreditation of a POS if the POS ceases to comply with the determined parameters. The notice of revocation shall be sent to the vendor specifying the reasons for revocation and also to the integrated supplier operating such POS. The Board shall also immediately remove the particulars of the POS from its website.

150ZED. Records, access and audit.-(1) The integrated supplier shall maintain the records of all the sales and transactions made from a notified outlet at that outlet and also at the notified central location. The integrated supplier shall provide access to such premises as well as the specific record required to the Inland Revenue officer as authorized by the Commissioner concerned.

(2) Other provisions of the Act regarding record maintenance and access thereto, and otherwise, shall also be applicable.

(3) FBR shall issue the key performance indicators (KPI) for periodic audits.

(4) The FBR shall conduct audits and investigations at different levels to ensure that integrated supplier is complying with these regulations, including by-

- (a) checking if the taxpayer is issuing valid sales tax invoices;
- (b) checking if the POS and SDC for the taxpayer's business are accredited;
- (c) checking if the EFD complies with the guidelines set out in these rules;
- (d) checking the operation of the protocols; and
- (e) requiring taxpayers to provide relevant information and documents as necessary.

150ZEE. Online integration during intervening period.-(1) During the intervening period till such time the Board puts into operation a system of accredited secure devices and real time communication of sale and other data as stipulated in rule 150ZEB, the online integration in terms of the said condition (xv) shall be considered to have been achieved if all the conditions specified in this rule are fulfilled.

(2) The would-be integrated supplier shall certify, using his user ID and password on the Computerized System, that he shall fulfill all the requirements of this Chapter as relaxed by this rule and that he shall ensure integration of all notified outlets in the manner as stipulated in rule 150ZEB within one month of the date when the Board declares readiness for the same through a notice sent through email or Computerized System. Such supplier shall provide details of all his outlets in the manner as stipulated in sub-rule (2) of rule 150ZEB. Such supplier shall also make necessary declaration during this process as stipulated by the Board's Computerized System.

(3) The integrated supplier shall upload or transfer the data of all invoices or debit and credit notes periodically to the Board's Computerized System but the interval during such transfer shall not exceed seven clear days in any case. The failure to do so shall deprive him of the status of integrated supplier and of the entitlement to supply goods at reduced rate as specified in the said condition (xv).

(4) The integrated suppliers fulfilling the requirements of this rule shall be entitled to avail the

benefit of reduced rate under the said condition (xv) with effect from the 1st July, 2018, provided-

- (a) they have actually charged the specified items at the rate not exceeding 6%;
- (b) they register with the Board's Computerized System under this rule within fifteen days of the commencement of this Chapter and in the manner as provided in sub-rule (2); and
- (c) they upload, within fifteen days of the registration under clause (b), the details of all the sales made to the Computerized System in relation to the benefit of reduced rate of sales tax applicable under this Chapter.

(5) The benefit of lower rate under this rule shall not be available after the expiry of one month after the Board conveys readiness for provisions of rule 150ZEB as provided in sub-rule (2).

(6) If an integrated supplier registered with the Computerized System as stipulated in this rule is found to have not fulfilled any of the conditions specified herein or fails to integrate with the Computerized System as stipulated in rule 150ZEB after the expiry of period of one month referred to in sub-rule (2), he shall be liable to pay sales tax at the applicable rate of 9% on the goods specified in sub-rule (1) of rule 150ZEA as supplied with effect from the 1st day of July, 2018.

150ZEF. Consequences of non-compliance or contravention.-The integrated supplier who is found to have tampered with the system or made sales otherwise than the prescribed devices or who contravenes any of the provisions of this Chapter, shall no more be eligible for the reduced rate and an appealable order to this effect shall be made by the officer incharge of the unit after giving an opportunity of being heard, besides any penal or recovery action that may be taken under the Act.

150ZEG. Reporting of failure to transfer sale data to the Board.-The Board shall ensure to provide a facility on its website to a customer of integrated suppliers to verify and ensure that the invoice issued to him has been duly communicated to the Board's Computerized System and in case of non-verification, he may upload the image of invoice to the Board's portal.]

¹⁹⁵[CHAPTER XIV-B

¹⁹⁵ Chapter XIV-B was substituted vide SRO 250(I)/2019 dated 26th February, 2019. At the time of substitution chapter XIV-B was as under:-

**CHAPTER XIV-B
ELECTRONIC MONITORING AND TRACKING OF SPECIFIED GOODS**

150ZF. Application.-The provisions of this chapter shall apply to manufacturers or importers of goods specified in the following Table:-

TABLE	
S. No.	Specified goods
(1)	(2)
1.	Aerated waters
2.	Cigarettes
3.	Fertilizer
4.	Cement
5.	Sugar

150ZG. Goods to be affixed with tax stamps, banderoles, stickers, labels, barcodes etc.-Every package of the goods whether manufactured or imported shall be affixed or printed with a tax stamp, banderole, sticker, label, barcode, etc. in the manner prescribed under this Chapter:

Provided that such specified goods, which are exempt or meant for export, shall not be required to be affixed with tax stamps, banderoles, stickers, labels, barcodes, etc., but shall be clearly, legibly and indelibly marked as "Exempt Goods" or "For Export", as the case may be.

150ZH. Security features of the tax stamp, banderole, sticker, label, barcodes etc.-Every tax stamp, banderole, sticker, label, barcode, etc. required to be affixed under these rules shall bear such security features as are approved by the Board in order to-

- (a) prevent counterfeiting;
- (b) enable accounting of production of the specified goods; and
- (c) enable any person in the supply chain or an officer authorized by the Commissioner Inland Revenue to authenticate such tax stamp, banderole, sticker, label, barcode, etc.

150ZI. Appointment of licensee.-The Board may appoint and authorize one or more licensees to-

- (a) prepare and deliver tax stamps, banderoles, stickers, labels, barcodes etc. as per specifications approved by the

-
- Board;
- (b) develop a system for counting, recording and reporting of the specified goods; and
 - (c) install and operate a system for the affixation or printing of tax stamps, banderoles, stickers, labels, barcodes etc., counting and monitoring of production, clearances and stocks, recording and reporting of data and other allied matters.

150ZJ. Installation of system.-(1) The system for the affixation or printing of tax stamps, banderoles, stickers, labels, barcodes, etc., counting and monitoring of production, clearances and stocks, recording and reporting of data and other allied matters shall include all devices and equipments required for-

- (a) affixing, printing, authentication and validation of tax stamps, banderoles, stickers, labels, barcodes etc.;
 - (b) proper identification of packages and affixation of corresponding tax stamps, banderole, stickers, labels, barcodes etc.;
 - (c) counting of goods manufactured or produced;
 - (d) recording and reporting of data of the specified goods to the Board; and
 - (e) any other function as required by the Board.
- (2) The system shall be installed on all production lines and packaging machines at the manufacturing premises as may be necessary.
- (3) The system for imported goods shall be installed in a designated area at the port of importation or a customs bonded warehouse, as the case may be, declared by the importer for this purpose:

Provided that the Board may allow tax stamps, banderoles, stickers, labels, barcodes etc. to be affixed on any specified goods to be imported in a production facility in the exporting country, subject to such conditions as the Board may specify.

- (4) After installation of the system in each case, the licensee shall provide details of the system to the manufacturer as well as to the Board.

150ZK. Fee for purchase of tax stamps, banderole, stickers, labels, etc.-The manufacturer or importer shall pay to the licensee a fee fixed by the Board from time to time which shall cover the costs of installation, operation and maintenance of the system and printing or affixation of tax stamps, banderoles, stickers, labels, barcodes etc.

150ZL. Functions and responsibilities of the licensee.-The licensee shall-

- (a) ensure timely delivery of tax stamps, banderoles, stickers, labels, barcodes etc. in the quantities as per requirement, to manufacturers or importers of specified goods;
- (b) install the system in the manner specified in rule 150ZJ under the supervision of the officer of Inland Revenue authorized in this behalf;
- (c) ensure proper operation, repair and maintenance of the system.
- (d) convey production data to the Board, while maintaining its security.

150ZM. Functions and responsibilities of the manufacturer or importer of specified goods.-(1) The manufacturer or importer of specified goods shall-

- (a) make all production facilities available for installation of the system and allow access to the licensee for routine operations, inspection and maintenance;
- (b) not supply any goods without routing them through the system and without affixation of tax stamps, banderoles, stickers, labels, barcodes etc. procured from the licensee;
- (c) be responsible to pay the fee approved by the Board for the affixation or printing of the tax stamps, banderoles, stickers, labels, barcodes etc.
- (d) require a licensee to provide the requisite quantities of tax stamps, banderoles, stickers, labels, barcodes etc. at least thirty days in advance, under intimation to the Board;
- (e) be responsible for smooth functioning, protection and security of the system;
- (f) report to the Board and concerned Commissioner Inland Revenue within twenty-four hours of any operational failure, damage, disruption or tampering of the system:

Provided that any damage to the system found to be due to carelessness, negligence or deliberate action of the manufacturer will be repaired at the expense of the manufacturer, without prejudice to any legal action that may be taken for recovery of evaded tax and imposition of penalty;

- (g) maintain proper inventory of the tax stamps, banderoles, stickers, labels, barcodes etc.;
- (h) not print over, hide or deface a tax stamp, banderole, sticker, label, barcodes etc. affixed on a package;
- (i) allow unhindered access to the licensee and officer of Inland Revenue, authorized in this behalf;
- (j) give a notice to the Board, at least thirty days in advance, from the date of start of production of new brands of goods, any change in the graphic art of existing goods together with the corresponding packages and labels or closure, expansion, modification or any other changes in the production line;
- (k) return, under intimation to the authorised officer, any tax stamps, banderoles, stickers, labels, barcodes etc. to the licensee in case the manufacturing is stopped, import is not made or the tax stamps, banderole, stickers, labels, etc. are defective or do not conform to the required specifications;
- (l) make available the damaged tax stamps, banderoles, stickers, labels, barcodes etc. for inspection by the officer authorized by Commissioner Inland Revenue;

150ZN. Functions of the Commissioner Inland Revenue.-(1) The Commissioner, having jurisdiction, shall monitor proper and uninterrupted operation of the system through periodic visits by an officer of Inland Revenue authorized in this behalf.

(2) Where a manufacturer or importer cannot account for the tax stamps, banderoles, stickers, labels, barcodes etc. issued to him by the licensee, the officer authorized by Commissioner Inland Revenue shall compute duties and taxes on the goods related to the unaccounted tax stamps, banderoles, stickers, labels, barcodes etc. and recover the same under the law.

150ZO. Inoperative production lines.-(1) The manufacturer shall report any inoperative production lines within twenty-four hours of

ELECTRONIC MONITORING, TRACKING AND TRACING OF SPECIFIED GOODS AND LICENSING THEREFOR

SUB-CHAPTER 1

PRELIMINARY

150ZF. Application.-The provisions of this Chapter shall apply to electronic monitoring, tracking and tracing of production, import and supply-chain of the following goods, on real time basis, hereinafter referred to as the specified goods, namely:-

- (a) tobacco Products;
- (b) beverages;
- (c) sugar;
- (d) fertilizer; and
- (e) cement:

Provided that any or all of the said specified goods above shall be monitored, tracked and traced in the manner provided in this Chapter from the date to be specified by the Board, through a general order:

Provided further that the specified goods, if brought from non-tariff area as defined in the Federal Excise Act, 2005, shall be treated as imported goods for the purposes of this Chapter.

150ZG. Definitions.-In this Chapter, unless there is anything repugnant in the subject or context,-

- (a) "applicant" means any company or consortium or joint venture which makes application for a license under these rules;
- (b) "central control room" means a control room established by the Board at FBR House, Islamabad or any other control room specifically designated by the Board;
- (c) "consortium" means an agreement or arrangement in which two or more firms or companies pool their financial and human resources to undertake the project;
- (d) "licensing committee" means a committee comprising Commissioner (Zone-I), LTU, Islamabad, Commissioner (Zone-I) LTU Karachi, Commissioner Mardan Zone, RTO Peshawar, Director, Intelligence and Investigation-IR, Islamabad, Chief IR (Operations-I), FBR Headquarters, Islamabad, and any other officer or authority designated by the Board;
- (e) "Project Director" means the Chief (IR-Operations-I), FBR or any other officer designated by the Board; and
- (f) "regional control room" means a control room established by the Board in Regional Tax Office, Peshawar or any other control room designated by the Board.

150ZH. Goods to be affixed with tax stamps, banderoles, stickers, labels, barcodes, etc.-(1) On every package, including a tin, container or bottle, of the specified goods whether manufactured or imported shall be affixed or printed a tax stamp, banderole, sticker, label, barcode, etc., hereinafter referred to as tax stamp, in the manner prescribed under this Chapter:

Provided that in respect of such specified goods which are exempt or meant for export tax stamps shall not be

occurrence to the concerned Commissioner Inland Revenue and the officer authorized by Commissioner Inland Revenue shall immediately proceed to secure such lines using a security seal and register the action in the system.

(2) Production lines sealed under sub-rule (1) shall not be de-sealed to resume operation except with the permission of the Commissioner Inland Revenue.

150ZP. Effective date for commencement of the system.-The Board shall, by notification in the official Gazette, and through public notice in at least three national daily newspapers of wide circulation, declare the date after which the specified goods shall not be supplied without routing through the system.

150ZQ. Responsibility of persons involved in the supply chain.-A distributor, wholesaler, dealer, retailer or any other person involved in the supply chain of specified goods, shall verify the tax stamps, banderoles, stickers, labels, barcodes etc. affixed on the specified goods before taking any supply.]

required to be affixed thereon, but shall be clearly, legibly and indelibly marked as "Exempt Goods" or "For Export", as the case may be.

(2) Every tax stamp required to be affixed under these rules shall bear such security features as are approved by the Board in order to-

- (a) prevent counterfeiting;
- (b) enable accounting of production of the specified goods; and
- (c) enable any person in the supply chain or an officer authorized by the Commissioner Inland Revenue to authenticate such tax stamp.

(3) The system for imported goods shall be installed in a designated area at the port of importation or a customs bonded warehouse, as the case may be, declared by the importer for this purpose, or any other place approved by the Project Director:

Provided that the Board may allow tax stamps to be affixed on any specified goods to be imported in a production facility in the exporting country, subject to such conditions as the Board may specify.

(4) No person engaged in manufacturing, sale or purchase or handling of specified goods shall remove or tamper with the tax stamp affixed thereon until these are sold to the final consumer

SUB-CHAPTER 2

LICENSING

150ZI. Licensing of companies for electronic monitoring, tracking and tracing of specified goods.-(1) No company shall carry out electronic monitoring, tracking or tracing of specified goods unless it has obtained a licence under these rules.

(2) No licensee under these rules shall establish, maintain or operate any other system or provide any other service which is not authorized under the licence.

150ZJ. Functioning of Licensing Committee.-(1) The licensing committee shall function in accordance with the provisions of these rules.

(2) Project Director, Track and Trace System, shall be the convener of the licensing committee and its headquarters shall be located at FBR House, Islamabad. The Board shall provide secretarial and other allied support required for functioning of the licensing committee.

(3) The licensing committee shall devise procedures for its functioning, which shall be in accordance with these rules.

150ZK. Application for grant of a licence.-(1) An application to carry out tracking, tracing and electronic monitoring of specified goods mentioned in these rules shall be made in duplicate to the Board.

(2) No application under sub-rule (1) shall be considered unless it is accompanied by all the supportive and relevant documents including the following, namely:-

- (a) a comprehensive profile of the company or partners or members in consortium;
- (b) brief about managerial and technical personnel indicating name, position, qualification and experience;
- (c) total number of current employees;
- (d) list of major clientele;
- (e) documents showing relevant experience in electronic monitoring, tracking and tracing of tobacco products, beverages, medicines, petroleum or any other goods;
- (f) complete history of activities undertaken and synopsis of the projects done;
- (g) current commitments and status of in-hand projects;
- (h) incorporation certificate under the Companies Act, 2017 (XIX of 2017), and in case of consortium at least one member has such incorporation certificate;

- (i) National Tax Number (NTN) certificate;
 - (j) audited accounts of the last three financial years;
 - (k) income tax returns for the last three years;
 - (l) registration with Sales Tax Department, if required;
 - (m) computerized National Identity Cards (CNICs) of directors of the incorporated company; and
 - (n) undertaking that the company has never been blacklisted by any Government or private department or organization and has not been involved in confirmed cases of fiscal fraud.
- (3) The applicant shall also declare the fee and charges that it intends to collect from manufacturers or importers of specified goods during the licence period.

150ZL. Criteria for grant of a licence.-(1) The applicant shall be required to provide technological solutions for the high security tax stamps and related electronic monitoring and tracking system tailored for Pakistani needs on real time basis.

- (2) The applicant shall possess the following qualifications to be considered for issuance of licence, namely:-
- (a) it shall be a company duly incorporated under the Companies Act, 2017 (XIX of 2017);
 - (b) it shall have experience and past performance in electronic monitoring, tracking and tracing of tobacco products, beverages, medicines, petroleum etc preferably in multiple countries;
 - (c) it shall be in a financial position to undertake the project - minimum annual turnover of US\$ 50 million in any of last three years or financial worth of US\$ 25 million; and
 - (d) it shall have appropriate managerial capacity to execute and run the project.
- (3) The system based solution offered by the applicant must have the following features, namely:-
- (a) individually coded stamps to be affixed or applied on each package of the specified goods on the manufacturing lines or at importing station, as the case may be.
 - (b) the stamps shall be associated to every specific brand of a manufacturer;
 - (c) system shall provide for management of the workflow from the requirement or order of the manufacturer to the dispatch, reception and ultimately, application or affixation of tax stamps and activation of codes;
 - (d) the system shall allow the Board or the concerned field offices to monitor the production workflow and activities on a continuous basis;
 - (e) the system shall also provide all necessary functionalities in order to organize and monitor the activity of the controllers and generate requisite reports;
 - (f) mobile control devices or equivalent smart phones for officers of the Board to check the authenticity and trace the stamps on the units of tobacco products in the field;
 - (g) serialized secure stamps on tobacco products;
 - (h) a system providing at the production stage for the association of the stamps with a product defined by its SKU (Stock Keeping Unit);
 - (i) data analysis and communication results thereof to central control room (CCR) and regional control room (RCR);
 - (j) reporting of unauthorized stoppages (include stoppages which cannot be reasonably excused by the relevant officers of the Board or as elaborated by the concerned Commissioner through a public notice) of production;
 - (k) must be stable, fault-tolerant, secure and accessible only by authorized username and password as authorized by the Board;

- (l) necessary computers and data activation capturing devices on the production lines of manufacturer;
- (m) this system shall provide that the information given below shall be securely transferred to the data warehouse of Board;
- (n) information regarding spoiled, lost, unused, stolen and fake tax stamps and reconciliation; and
- (o) The Track and trace system should include following control functionalities at several level, namely:-
 - (i) advanced authentication of all the different profiles on the system (login and password);
 - (ii) control of activation in the manufacturing plants; and
 - (iii) control of controller activity and planning of inspection tours.
- (4) The system based solution offered by the applicant shall be able to perform the following functions, namely:-
 - (a) monitoring capability on real-time basis of a minimum 50 factory premises or production lines;
 - (b) tracing and tracking of specified goods throughout the country from factory premises to retail level on real time basis;
 - (c) the ability to configure the tracking unit remotely;
 - (d) the system must be capable of sending alert messages and trigger alarms (visible and audible) in case of occurrence of abnormal events such as unauthorized stoppages of production, tempering with stamping machines etc.
 - (e) in case of absence of communication network coverage the tracking unit of the system must be able to switch over to another network so as to ensure real time tracking without interruption or break;
 - (f) the system reporting should be capable to filter and process the production data for statistical and analytical purposes;
 - (g) the licensee should ensure secure data storage and archiving of data for five years from its generation or recording;
 - (h) ability to use authentication devices, or equivalent smart phones etc. for reading data at various sites;
 - (i) ability to assign Unique Identification Number (UIN) which should contain Complete information about tracking unit including production date, brand name, machine number, location etc.; and
 - (j) all electronic data interface (EDI) communication should be encrypted to ensure secure communications.
- (5) The applicant shall also submit a complete list of operations and maintenance required to operate the system based solution.

(6) The applicant shall specify the expected delivery and implementation time, which shall not exceed six months from the date of issuance of license. The applicant shall also undertake to meet these timelines.

150ZM. Procedure for grant of a licence.-(1) On receipt of an application for grant of licence in the Board, the licensing committee shall evaluate it.

(2) The licensing committee may also fix a date for a hearing to be attended by the applicant for the purposes of evaluation of the application submitted under sub-rule (1).

(3) The licensing committee may also carry out visits and physical inspections to ascertain eligibility of the applicant for licensing under these rules.

(4) The applicant shall be required to give practical demonstration of the technological solution offered for licensing.

(5) The licensing committee shall send its recommendations to the Board within thirty days from the date of submission of the application. It shall give detailed reasons for recommending rejection of any application under these rules:

Provided that where complete documents or any information needed for the requisite evaluation have not been provided within fifteen days of the requisition or within thirty days of the submission of application, whichever is later, the application shall be summarily rejected.

(6) In case a company meets the technical and financial criteria given in these rules, the licensing committee shall recommend to the Board for grant of licence to such a company.

(7) The Board may grant licence to the recommended company.

(8) The qualified company shall be required to deposit bank guarantee for rupees fifty million to the licensing committee, as financial security, before issuance of the licence. The bank guarantee shall be valid for whole duration of the licence and shall be encashable in case of violation of these rules or terms of licence leading to loss of government revenue.

150ZN. Rights granted to the licensee.-(A licensee shall have the right to establish, maintain and operate a system to monitor and track the cargo on real time basis, in accordance with terms and conditions of the licence.

150ZO. Terms and conditions of the licence.-(1) Subject to these rules, licence shall be granted for a period of five years.

(2) The licence granted under these rules shall be subject to the provisions of the Act.

(3) The licence granted under these rules shall be non-transferrable and shall not be allowed to be used by any sub-contractor.

150ZP. Renewal of the licence.-(1) An application for renewal of license shall be made to the Board, three months before its expiry.

(2) The licensing committee shall evaluate the application and may recommend to the Board renewal of licence.

(3) The Board may renew the licence for further three years on the basis of recommendations of the licensing authority.

(4) The licensee shall be required to comply with all the provisions of these rules for the renewed period.

SUB-CHAPTER 3

RESPONSIBILITIES OF THE LICENSEE

150ZQ. Licensee to run and manage the system.-(1) The licensee shall be responsible to operationalize the system within six months of issuance of licence.

(2) The licensee shall run and manage the system under proper warrantee and shall ensure maintenance during the period of licence.

(3) The licensee shall abide by all relevant laws while running the system.

150ZQA. Establishment of Central Control Room.-(1) The Board shall design, furnish and establish a central control room (CCR) in the FBR House, Islamabad or in any other control room designated by the Board.

(2) The CCR shall be equipped with hardware, software, plasma screens, LCDs, communication and other allied equipment for viewing, analyzing the movements of goods and responding in cases of alerts.

(3) The CCR shall have necessary servers and data storage facilities to store and manage data bases for the specified goods monitored daily, with report printing capabilities.

(4) The operators at the CCR shall be able to transfer the map or any section of it to any monitor or licensee connected to the system based on pre-assigned priorities.

150ZQB. Establishment of regional control rooms.-(1) The licensee shall design, furnish and establish regional control rooms (RCR) in various field formations or in any other places designated by the Board.

(2) The RCRs shall be connected with the CCR and equipped with the requisite infrastructure for monitoring the movement of goods and vehicles and for responding in cases of alerts.

150ZQC. Requirements to be met at the factory premises and at imports.-(1) The licensee shall ensure that each

factory premises and import station is connected to the system with adequate IT infrastructure for monitoring of production and generation of periodic report.

- (2) The licensee shall arrange testing for all stamping equipment and tracking devices at each production sites.
- (3) The licensee shall provide and maintain authentication devices, printers, UPS, etc. for smooth operation of the system.
- (4) The system shall be expandable to cover future requirements of the Board.

150ZQD. Technical and training support.-(1) The licensee shall provide the technical support, as detailed below:-

- (a) setting up and maintenance of all information technology (IT) infrastructure, wherever needed, for the purposes of these rules; and
 - (b) the licensee shall be fully responsible for-
 - (i) all upgrades of the system, hardware and software;
 - (ii) all bug fixes; and
 - (iii) immediate response and repair of any technical problem in the system during holidays or working days to cover the major, minor and moderate problems for uninterrupted working of the system.
- (2) The licensee shall undertake to upgrade, as per the new technological requirement, the installed IT structure, related software, communication equipment etc., as and when required.
- (3) The licensee shall arrange to provide comprehensive technical and operational training to the IR officers and officials and other concerned officials and ensure provision of all documentation and technical manuals, wherever and whenever required.
- (4) Quarterly appraisal reviews of functioning and efficacy of the system shall be carried out for which the licensee shall make necessary arrangements.

SUB-CHAPTER 4

SUPERVISION OF THE SYSTEM, ENFORCEMENT AND EARLY TERMINATION

150ZQE. Responsibilities of the Project Director.-(1) The Project Director shall be responsible for overall supervision of the system.

(2) The Project Director shall send quarterly performance reports to the Board covering inter alia the functioning and efficacy of the system, the scope and need of improvements observed in the system and the steps taken to address problems encountered during operation of the system.

150ZQF. Procedure for cancellation or termination of licence.-(1) The Project Director shall immediately refer the matter to the licensing committee for further action under these rules, if he, as a result of supervision of the system or on receipt of a report from any of the Commissioners of Inland Revenue or on a valid complaint, has reasons to believe that the licensee has-

- (a) failed to set up the infrastructure and to operationalize the system within the timelines committed at the time of issuance of licence;
 - (b) failed to provide the required services to the satisfaction of the Board authorities;
 - (c) contravened any condition of the licence;
 - (d) contravened any provision of these rules or the Act; or
 - (e) violated any applicable law while carrying out activities of licence under these rules.
- (2) On receipt of reference from the Project Director under sub-rule (1), the licensing committee shall cause to serve a notice upon the licensee within fifteen days of receipt of reference, to show cause within thirty days after the date of the notice, as to why the licence issued under these rules should not be cancelled or terminated:

Provided that in cases where the Licensing Authority, on the basis of material evidence, is of the opinion that there exists prima facie a sufficient case against the licensee, it may suspend the licence to safeguard public finances and to prevent any other serious damage.

(3) The licensing committee may, after giving the licensee adequate opportunity of being heard and after examination of the record, cancel or terminate the licence issued under these rules.

(4) In case of cancellation of licence under these rules, the affected company shall have the right to file representation against the orders of the licensing committee before the Board.

(5) The Board shall decide the representation, after giving proper opportunity of being heard.

SUB-CHAPTER 5

FEE AND CHARGES

150ZQG. Fee and charges.-(1) The licensee shall charge fee for tax stamps from the manufacturer or importer.

(2) No fee whatsoever shall be charged from any of the field formations or the Board.

150ZQH. Determination of fee and charges.-(1) The licensing committee shall at the time of issuance of licence get the maximum amount of fee and charges determined which can be collected by the licensee from importers or manufacturers of the specified goods during the duration of the licence.

(2) The Project Director shall notify these fee and charges through a public notice for information of all the relevant persons.

(3) The Project Director shall ensure that only the fee and charges determined by the licensing authority are being collected by the licensee.

150ZQI. Revision or alteration of fee and charges.-(1) The fee and charges determined in accordance with rule 150ZQH shall not be revised or altered in normal circumstances during the duration of the licence.

(2) In cases where the basis of such determination has undergone significant and material change or where major economic disruption has occurred, the licensee may file a petition before the licensing committee accordingly to revise or alter the determined fee or charges.

(3) The licensing committee may in circumstances mentioned in sub-rule (2) allow review or alteration in such fee and charges:

Provided that in case where petition has been filed for upward revision or alteration of fee and charges, the representatives of importers and manufacturers of manufacturers shall be given an opportunity to present their point of view during the proceedings.

(4) The licensee may in case where the petition for upward revision or alteration of the fee and charges has been rejected shall have the option to request the licensing committee for cancellation of the licence issued under these rules.

(5) The licensing committee shall, on receipt of such a request under sub-rule (4), cancel the licence forthwith.

SUB-CHAPTER 6

FUNCTIONS AND RESPONSIBILITIES OF OTHERS

150ZQJ. Functions and responsibilities of the manufacturer or importer of specified goods.-(1) The manufacturer or importer of specified goods shall-

- (a) make all production facilities available for installation of the system and allow access to the licensee for routine operations, inspection and maintenance;
- (b) not supply any goods without routing them through the system and without affixation of tax stamps;
- (c) be responsible to pay the prescribed fee as provided in this Chapter;
- (d) require a licensee to provide the requisite quantities of tax stamps, banderoles, stickers, labels, barcodes etc. at least thirty days in advance, under intimation to the Board;

- (e) be responsible for smooth functioning, protection and security of the system;
- (f) report to the Board and concerned Commissioner Inland Revenue within twenty-four hours of any operational failure, damage, disruption or tampering of the system:

Provided that any damage to the system found to be due to carelessness, negligence or deliberate action of the manufacturer shall be repaired at the expense of the manufacturer, without prejudice to any legal action that may be taken for recovery of evaded tax and imposition of penalty;

- (g) maintain proper inventory of the tax stamps, banderoles, stickers, labels, barcodes etc.;
- (h) not print over, hide or deface a tax stamp, banderole, sticker, label, barcodes etc. affixed on a package;
- (i) allow unhindered access to the licensee and officer of Inland Revenue, authorized in this behalf;
- (j) give a notice to the Board, at least thirty days in advance, from the date of start of production of new brands of goods, any change in the graphic art of existing goods together with the corresponding packages and labels or closure, expansion, modification or any other changes in the production line;
- (k) return, under intimation to the Commissioner concerned, any tax stamps, banderoles, stickers, labels, barcodes etc. to the licensee in case the manufacturing is stopped, import is not made or the tax stamps, banderole, stickers, labels, etc. are defective or do not conform to the required specifications;
- (l) make available the damaged tax stamps, banderoles, stickers, labels, barcodes etc. for inspection by the officer authorized by Commissioner Inland Revenue;
- (m) report any inoperative production lines within twenty-four hours of occurrence to the concerned Commissioner Inland Revenue and the officer authorized by Commissioner Inland Revenue shall immediately proceed to secure such lines using a security seal and register the action in the system; and
- (n) production lines sealed as aforesaid shall not be de-sealed to resume operation except with the permission of the Commissioner Inland Revenue.

150ZQK. Functions of the Commissioner Inland Revenue.-(1) The Commissioner, having jurisdiction, shall monitor proper and uninterrupted operation of the system through periodic visits by an officer of Inland Revenue authorized in this behalf.

(2) Where a manufacturer or importer cannot account for the tax stamps, banderoles, stickers, labels, barcodes etc. issued to him by the licensee, the officer authorized by Commissioner Inland Revenue shall compute duties and taxes on the goods related to the unaccounted tax stamps, banderoles, stickers, labels, barcodes etc. and recover the same under the law.

150ZQL. Responsibility of persons involved in the supply chain.-A distributor, wholesaler, dealer, retailer or any other person involved in the supply chain of specified goods, shall verify the tax stamps, banderoles, stickers, labels, barcodes etc. affixed on the specified goods before taking any supply.

SUB-CHAPTER 6

MISCELLANEOUS

150ZQM. Liabilities of the licensee.-(1) Without prejudice to the action that can be taken under Chapter IV of these rules, the licensee shall be liable to punitive action under the Act and rules made thereunder, in cases of its willful collusion with the importer or manufacturer for violation or contravention of any of such provision.

(2) The licensee shall also be liable to deposit duty and taxes along with surcharges and penalties under the Act and the relevant rules, where it is established through proceedings under the Act, after providing an opportunity of being heard, that the licensee has colluded with manufacturer resulting in evasion of duty and taxes.

150ZQN. Establishment of Inland Revenue enforcement network.-The Board shall establish Inland Revenue enforcement network (IREN) which shall be responsible for combating evasion and leakages of taxes and duties payable on specified goods, which shall co-ordinate with enforcement units of the concerned field formations.

150ZQO. Functioning of IR enforcement network.-To check and verify any of the eventualities, the enforcement squads of IR shall patrol the designated routes on which specified goods are moving. The mobile squads may check a vehicle or any place of storage, wherein reportedly such specified goods are being transported, stored or kept, as the

case may be, on which tax stamps have not been affixed under these rules.

150ZQP. Audit.-The Project Director shall arrange to carry out audit of the system every year. The report shall be used for system related improvements and corrective and remedial actions, where warranted]

¹⁹⁶[**CHAPTER XIV-C**

APPEALS AND ALLIED MATTERS

150ZR. Prescribed form of appeal to the Commissioner (Appeals).-An appeal under section 45B shall be in the form and verified in the manner set out in Form STR-23.

150ZS. Date of presentation and filing of Appeals.-Any official authorized by the Commissioner (Appeals) in this behalf shall endorse on the front page of every memorandum of Appeal the date on which it is presented, sign the endorsement and the appeal so endorsed shall be entered in a register as provided under rule 150ZZC.

150ZT. Documents to accompany Appeal.-(1) Every memorandum of Appeal shall be accompanied with the following documents certified along with checklist specifying the documents attached with the memorandum in duplicate, namely:-

- (a) the order appealed against;
- (b) Notice of Demand;
- (c) proof of payment of appeal fee;
- (d) a certificate showing the date of service of notice of demand or the impugned order to the appellant; and
- (e) a certificate showing the date of communication of the memorandum of Appeal and grounds of appeal to the respondent department.

(2) The appellant shall annex an "index on the face of memorandum of Appeal showing the documents filed under this rule along with paging in paper book form in duplicate.

150ZU. Intimation of filing of appeal to the respondent.-The appellant shall before filing of appeal send a copy of the Memorandum of Appeal and grounds of appeal to the respondent and a certificate to this effect shall be appended with the appeal.

150ZV. Filing of affidavit regarding contrary facts.-Where a fact, which cannot be borne out by or is contrary to the record, is alleged, it shall be stated clearly and concisely by a duly sworn affidavit and shall have to be filed with the Memorandum of Appeal.

150ZW. Grounds which may be taken in appeal.-(1) The appellant shall state precisely the grounds upon which the appeal is filed.

(2) The Commissioner (Appeals) may, before the hearing of an appeal, allow an appellant to file any new grounds of appeal not specified in the grounds of appeal already filed by the appellant where Commissioner (Appeals) is satisfied that the omission of the ground from the form of appeal was not willful or unreasonable.

150ZX. Defective appeals etc.-(1) Where a memorandum of Appeal is not filed in the manner specified in these rules, the official authorized under rule 150ZS after examination at the time of filing may, within three working days, require the appellant or his authorized representative, if any, to bring the memorandum of Appeal in conformity with the form set out here in above in the rule 150ZT, within the time limitation as specified in section 45B of the Act and the appeal so received shall not be deemed to have been filed unless the provisions of these rules have been fully complied with.

¹⁹⁶ Added vide SRO 277(I)/2018, dated 5th March, 2018 dated 5th March 2018

(2) Where the appellant or his authorized representative does not meet the requirement under sub-rule (1), the authorized official shall place the matter before the Commissioner (Appeals) for appropriate orders.

150ZY. Power of attorney etc., by authorized representative.-(1) Where a person has been appointed authorized representative under section 52 of the Act, such authorized representative shall annex with the memorandum, the document showing his authority and his acceptance thereof, which shall be signed and dated by the representative and shall also specify his capacity in which he is acting as such.

150ZZ. Procedure for filing and disposal of stay application.-On receipt of stay application the official authorized in this behalf shall fix the application for hearing in the following manner, namely:-

- (a) for applications received before 01:00PM on a working day, hearing shall be fixed on the next working day; and
- (b) For applications received after 01:00PM on a working day, hearing shall be fixed on the day after the next working day.

(2) Stay applications shall be disposed by the Commissioner (Appeals) within seven working days of fixation.

150ZZA. Date and place of hearing of appeal and stay applications.-(1) The Commissioner (Appeals) shall issue and properly serve notices to both the parties to the appeal informing them about the date and place of hearing of appeal or the stay application, as the case may be.

(2) The Commissioner (Appeals) may, where deemed necessary, require the respondent Department to submit para-wise comments in response to the appellant's written submissions, if any, on or, before the due date of hearing.

150ZZB. Hearing of appeal and stay applications.-On the day fixed for hearing or any other day to which the hearing is adjourned, the appellant shall be heard and the Commissioner (Appeals) shall then hear the respondent against the appeal or stay application and in that case the appellant shall have a right to reply.

150ZZC. Maintenance and preservation of registers.-(1) The following registers shall be maintained according to the format prescribed vide STR-24, as set out in the Table, namely:-

Table

S. No.	Name of Register
1	Appeals Register
2	Stay Application Register
3	Early hearing Register
4	Register for Compliance of Court

(2) The registers of the Commissioner (Appeals) specified in sub-rule (1) shall be preserved forever.

15ZZD. Reports.-(1) The Commissioner Inland Revenue (Appeals) shall submit the monthly performance report as set out in Form STR-25 by the 5th of every month:

(2) The Commissioner Inland Revenue (Appeals) shall submit the Stay Applications Disposal Report as set out in form STR-26 by the 5th and 20th day of every month:-

150ZZE. Arrangement and preservation of record.-(1) The record of appeals and other applications shall consist of two parts, namely Part-A and Part-B:-

Part-A

- (a) Folder containing the particulars of appeals, applications and brief abstract of the

impugned orders of the Commissioner;

- (b) order sheet or chronological abstract of orders;
- (c) original copy of memorandum of appeal;
- (d) original copies of grounds of Appeal;
- (e) affidavits;
- (f) judgment or any other final order against which appeal is preferred; and
- (g) judgments and orders of High Courts and Supreme Court.

(2) The document specified in sub rule-I shall form Part-A of the record unless otherwise directed by the Board, all other documents shall form Part-B of the record.

(3) The documents forming part of appeals, and other applications specified in this rule shall be preserved for a period specified below, which shall be reckoned from the date of final order.

Explanation: The expression documents used in this rule includes all forms of electronic record.

(4) The documents as mentioned above shall be preserved as follows:-

- (a) documents to be preserved permanently.
 - (i) Part "A" of the appeals, and applications; and
 - (ii) Judgments of the High Courts, Supreme Court in constitutional petitions.
- (b) documents to be preserved for twelve years and any other documents as directed by the Board.
- (c) destruction of record, after the prescribed period as provided in Clause
- (b) shall be in the manner as directed by the Board.

150ZZF. Manner of destruction of record.-(1) After the expiry of the period of preservation specified in Rule 150ZZE above, the record of the appeals, and other applications shall be destroyed in supervision of Commissioner (Appeals).

(2) All court fee stamps, affixed to documents which are to be destroyed, shall be removed there from and burnt.

(3) The record shall be destroyed by tearing or otherwise so that no document may be used again.

(4) After destruction of the record, the Commissioner (Appeals) under whose supervision the record was destroyed shall certify that the destruction has been rendered such record of no use.

(5) The fact of destruction of appeals and other applications shall be recorded under the signatures of Commissioner (Appeals) immediately after their destruction in the register in which such appeals, applications are entered and also in the index prefixed to the record.

150ZZG. Seal of the Commissioner (Appeals).-(1) There shall be a seal of the Commissioner (Appeals) on which shall be inscribed his name and insignia.

(2) The seal shall remain in the custody of the official as the Commissioner (Appeals) may direct and shall be affixed on every order passed by the Commissioner (Appeals)].

CHAPTER XV

REPEAL

¹⁹⁷[151. Repeal.-The Sales Tax Rules, 2005, the Electronic Filing of Sales Tax Return Rules, 2005, and the Sales Tax Refund on Zero-Rated Supply, Rules, 2006, are hereby repealed.]

¹⁹⁸[STR-1

[See rule 5 (1)]

Federal Board of Revenue
Taxpayer Registration Form

TRF-01 (V-2)

Note : Please follow the instructions printed overleaf while completing this form and attach all the required documents for expeditious processing of your application.

1	Sheet No. <input type="text"/> of <input type="text"/>	Current NTN (if already issued) <input type="text"/>	Token No. N° <input type="text"/>																																																																		
2	Applying For <input type="checkbox"/> New Registration (for Income Tax, Sales Tax, Federal Excise) <input type="checkbox"/> Change in Particulars <input type="checkbox"/> Sales Tax or FED Registration, who already have NTN <input type="checkbox"/> Duplicate Certificate																																																																				
3	Category <input type="checkbox"/> Individual <input type="checkbox"/> AOP <input type="checkbox"/> Company Individual Type <input type="checkbox"/> Salaried <input type="checkbox"/> Business <input type="checkbox"/> Other (please specify) _____ AOP Type => <input type="checkbox"/> HUF <input type="checkbox"/> Firm <input type="checkbox"/> Artificial Juridical Person <input type="checkbox"/> Body of persons formed under a foreign law Company Type <input type="checkbox"/> Pvt. Ltd. <input type="checkbox"/> Public Ltd. <input type="checkbox"/> Small Company <input type="checkbox"/> Trust <input type="checkbox"/> Unit Trust <input type="checkbox"/> Modarba <input type="checkbox"/> NGO <input type="checkbox"/> Society <input type="checkbox"/> Any other (pl specify) _____																																																																				
4	Status <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident Country of Non Resident _____																																																																				
5	CNIC/PP No. _____ [for Individual only, Non-Residents to write Passport No.] Gender <input type="checkbox"/> Male <input type="checkbox"/> Female																																																																				
6	Reg./ Inc. No. _____ [for Company & Registered AOP only] Birth/ Inc. Date _____																																																																				
7	Name _____ Trade Name _____																																																																				
8	Address _____ Registered Office Address for Company and Mailing/Business Address for Individual & AOP, for all correspondence Office/Shop/House/Flat/Plot No. _____ Street/ Lane/ Plaza/ Floor/ Village _____ Block/ Mohala/ Sector/ Road/ Post Office/ etc. _____ Province _____ District _____ City/Tehsil _____ Area/Town _____																																																																				
15	PTCL No. _____ Area Code _____ Number _____ <input type="checkbox"/> In applicant's name <input type="checkbox"/> In other's name <input type="checkbox"/> Wireless <input type="checkbox"/> Landline																																																																				
16	Mobile _____ Area Code _____ Number _____ <input type="checkbox"/> In applicant's name <input type="checkbox"/> In other's name <input type="checkbox"/> Post paid <input type="checkbox"/> Prepaid																																																																				
17	E-Mail _____ (e-Mail address for all correspondence) Fax _____ Area Code _____ Number _____																																																																				
9	Principal Activity _____ Activity Code _____																																																																				
10	Business Nature (IT, ST) <input type="checkbox"/> Manufacturer <input type="checkbox"/> Importer <input type="checkbox"/> Exporter <input type="checkbox"/> Wholesaler (including Dealer) <input type="checkbox"/> Distributor <input type="checkbox"/> Retailer <input type="checkbox"/> Service Provider <input type="checkbox"/> Others																																																																				
11	Register for <input type="checkbox"/> Income Tax <input type="checkbox"/> Sales Tax <input type="checkbox"/> Federal Excise Paid up capital Rs. _____ Working Capital Rs. _____																																																																				
12	Rep. Type <input type="checkbox"/> Rep. u/s 172 <input type="checkbox"/> Authorized Rep. u/s 223 in capacity as <input type="checkbox"/> Self <input type="checkbox"/> _____																																																																				
13	CNIC/ NTN _____ Name _____																																																																				
14	Address _____ Office/Shop/House/Flat/Plot No. _____ Street/ Lane/ Plaza/ Floor/ Village _____ Block/ Mohala/ Sector/ Road/ Post Office/ etc. _____ Province _____ District _____ City/Tehsil _____ Area/Town _____																																																																				
15	PTCL No. _____ Area Code _____ Number _____ <input type="checkbox"/> In Representative's name <input type="checkbox"/> In other's name <input type="checkbox"/> Wireless <input type="checkbox"/> Landline																																																																				
16	Mobile _____ Area Code _____ Number _____ <input type="checkbox"/> In Representative's name <input type="checkbox"/> In other's name <input type="checkbox"/> Post paid <input type="checkbox"/> Prepaid																																																																				
17	E-Mail _____ (e-Mail address for all correspondence) Fax _____ Area Code _____ Number _____																																																																				
18	Total Director / Shareholder / Partner _____ Please provide information of all Directors/Partners and top-10 Shareholders																																																																				
19	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">Type P, S</th> <th style="width: 30%;">NTN/CNIC/ Passport No.</th> <th style="width: 40%;">Name of Director/Shareholder/Partner</th> <th style="width: 10%;">Share Capital</th> <th style="width: 10%;">Share %</th> <th style="width: 5%;">Action (Add/ Remove)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>			Type P, S	NTN/CNIC/ Passport No.	Name of Director/Shareholder/Partner	Share Capital	Share %	Action (Add/ Remove)																																																												
Type P, S	NTN/CNIC/ Passport No.	Name of Director/Shareholder/Partner	Share Capital	Share %	Action (Add/ Remove)																																																																
20	All Other Shareholders/ Directors/Partners (in addition to 10)																																																																				

¹⁹⁷ Rule 151 was substituted vide SRO 470(I)/2007 dated 9th June, 2007
¹⁹⁸ Substituted for the Form STR-1 vide SRO 79(I)/2014, dated 31st January, 2014

Federal Board of Revenue Taxpayer Registration Form		TRF-01 (V-2)		
Note : Please follow the instructions printed overleaf while completing this form and attach all the required documents for expeditious processing of your application.				
Other Activities	21	Activity Code	Other Business Activities in addition to the Principal Activity given at Sr-12 above	Action (Add/Close)
HS Codes	22	Activity Code	HS Code	HS Description
Business/ Branches	23	Total business/branches Provide details of all business/branches/boutlets/etc., use additional copies of this form if needed		
	24	Bus/Br. Serial <input type="checkbox"/>	Action Requested <input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Close Is it a sales taxable business? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	25	Bus/Br. Type HQ/Factory/Showroom/Showroom/Sub Off./etc.	Business/ Branch Name Trade Name	
	26	Address Office/Shop/House/Flat/Plot No. Street/Lane/Plaza/Floor/Village Block/Mohalla/Sector/Road/Post Office etc.		
	27	PTCL No. Province District City/Tehsil Area/Town		
	28	Nature of Premises Possession <input type="checkbox"/> Owned <input type="checkbox"/> Rented <input type="checkbox"/> Others Owner's CNIC/ NTN/ FTN Owner's Name		
	29	Electricity Ref. No. Elec. connection type: <input type="checkbox"/> Industrial <input type="checkbox"/> Commercial <input type="checkbox"/> Installed in applicant's name <input type="checkbox"/> Installed in others name <input type="checkbox"/> Not installed		
	30	Gas Ref. No. Gas connection type: <input type="checkbox"/> Industrial <input type="checkbox"/> Commercial <input type="checkbox"/> Installed in applicant's name <input type="checkbox"/> Installed in others name <input type="checkbox"/> Not installed		
	31	Business/ Branch Start Date Business/ Branch Close Date, (if applicable)		
	Bank Accounts	32	Total Bank Accounts Provide details of all bank accounts, use additional copies of this form if needed	
33		Account Sr. <input type="checkbox"/>	Action Requested <input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Close Is it Primary Account? <input type="checkbox"/> Yes <input type="checkbox"/> No	
34		A/C No.	A/C Title Type	
35		Bank Name (NBP, MCB, UBL, City, etc.)	City Branch	
Employer	37	NTN/ FTN <input type="checkbox"/>	Name	
	38	Address City		
Declaration	39	I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete in all respects. It is further declared that any notice sent on the e-mail address or the address given in the registry portion will be accepted as legal notice served under the law.		
	40	Date	CNIC/ Passport No.	Name of Applicant <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="border: 1px solid black; width: 150px; height: 40px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 40px; margin-bottom: 5px;"></div> </div> <div style="display: flex; justify-content: space-between; font-size: x-small;"> Signature as appearing on CNIC/Passport Thumb Impression (Left for Male, Right for Female) </div>

199 [***]
200 [STR-3]

Government of Pakistan
Federal Board of Revenue
Taxpayer De-Registration Form

STR-3

199 Form STR-2 was omitted vide SRO 530(I)/2008, dated 11th June, 2008
200 For Form STR-3, the new form and relating entries thereto were substituted vide SRO 429(I)/2009, dated 2nd June, 2009

Registry	1	Sheet No. <input type="text"/> of <input type="text"/> Token No. <input type="text"/>		
		<div style="border: 1px solid black; padding: 5px;"> De-Register Form <input type="checkbox"/> Income Tax <input type="checkbox"/> Sales Tax <input type="checkbox"/> Federal Excise ²⁰¹NTN <input type="text"/> - <input type="text"/> <input type="text"/> </div>		
	3	<div style="border: 1px solid black; padding: 5px;"> Cate^g <input type="text"/> Company <input type="text"/> Company <input type="text"/> Pvt. <input type="checkbox"/> Public Ltd. <input type="checkbox"/> Small Company <input type="checkbox"/> Trust <input type="checkbox"/> Unit Tr <input type="checkbox"/> Individual <input type="checkbox"/> Modarba <input type="checkbox"/> NGO <input type="checkbox"/> Society <input type="checkbox"/> Any other (pl. specify) <input type="checkbox"/> AOP AOP Type => <input type="checkbox"/> HUF <input type="checkbox"/> Firm <input type="checkbox"/> Artificial juridical person <input type="checkbox"/> Body of persons formed under a foreign l Status <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident Country of Non-Resident _____ CNIC/PP NO _____ for Individual only, Non-Resident to write passport No. Gender male Female Reg./Inc.No _____ [for Company & Registered AOP Only] Birth/Inc.Date _____ Name _____ Name of Registered Person (Company, Individual or AOP Name) Registered Office Address for Company and Mailing /Business Address for Individual &AOP for all correspondence Office/shop/house/Flat/Plot No Street/lane/Floor/village Block/Mohala/Sector/Road/post Office/etc Province _____ District _____ City/Tehsil _____ Area/Town _____ Principal Activity _____ Activity code _____ </div>		
Representative/Authorized Rep	10	Rep. Type <input type="checkbox"/> Representative us/s <input type="checkbox"/> Authorized In capacity as _____ 172 Rep/u/s223 CNIC/NTN _____ Name _____ Address _____ Office/shop/house/Flat/Plot _____ Street/lane/Floor/village Block/Mohala/Sector/Road/post Office/etc Province _____ District _____ City/Tehsil _____ Area/Town _____ Phone _____ Mobile _____ Fax _____ Area Code _____ Number _____ Area code _____ Number _____ E-mail _____ (e-mail address for all correspondence)		
	11			
	12			
	13	<input type="checkbox"/> Cease to carry on business		
	14	<input type="checkbox"/> Supplies have become exempt (Give details) _____		
	15	<input type="checkbox"/> Taxable turnover during the last 12 months has remained below threshold (a) Please give the value of taxable supplies you made in last 12 months Rs <input type="text"/> (b) Please give reason (s) for reduction in your taxable turnover (attach sheet, if Necessary)		
	Reason for De-Registration	16	<input type="checkbox"/> Transfer or sale of business (Attach proof) <input type="checkbox"/> Merger with another person (Attach Proof) <input type="checkbox"/> Other (Please Describe) _____ I, the undersigned solemnly declare that to the best of my knowledge and belief the information given is correct and complete. It is further declared that any notice sent on the e-mail address or the address given in the registry portion will be accepted as legal notice served under the law.	

201 For letters "STRN" wherever occurring the letters "NTN" were substituted vide SRO 610(I)/2010 dated 1st July, 2010

Declaration	17	Date	CNIC/passport No	Name of applicant	Signature
	18				
Office Area	19	<input type="checkbox"/> Above Taxpayer's Registration is allowed for De-registration with effect from Date Of this office. Requested is being forwarded for necessary action at Registration office			<div style="border: 1px solid black; width: 100px; height: 15px; margin: 0 auto;"></div>
	20	<input type="checkbox"/> Requested regretted. Letter issued vide No. <div style="border: 1px solid black; width: 100px; height: 15px; display: inline-block;"></div> Dated			<div style="border: 1px solid black; width: 100px; height: 15px; margin: 0 auto;"></div>
	21	Name of RTO/LTU _____			Signature & Seal of Taxation
Reg/Office	22	<input type="checkbox"/> De-Registration is done and verified in Registration System on			<div style="border: 1px solid black; width: 100px; height: 15px; margin: 0 auto;"></div> Signature & Seal of Registration Officer"

STR-4
(See rule 5(2))

STOCKS DECLARATION FORM

Name: _____

Date: _____

Description of taxable goods available in stock.	Name and ¹⁵⁹ [National Tax Number] of the supplier*	Sales Tax Invoice No. and date or name of customs station of clearance vessel name, IGM No. and date, Index No. BE, cash No. & date.	Value (exclusive of Sales Tax).	Sales Tax Involved.
(1)	(2)	(3)	(4)	(4)

In case of local goods, mention name and ²⁰²[National Tax Number] of the supplier from whom such taxable goods were purchased during a period of 30 days prior to the date of application for registration In case of goods imported during a period of 90 days prior to the date of application for registration, mention the exporter's name and country.

²⁰³[STR-5]

Revenue Division
Federal Board of Revenue
Government of Pakistan

TAXPAYER REGISTRATION CERTIFICATE

²⁰² Substituted for "registration number" by SRO 610(I)/2010 dated 1st July, 2010

²⁰³ For Form STR-5 the new form and relating entries thereto were substituted vide SRO 429(I)/2009, dated 2nd June, 2009

NTN ²⁰⁴[National Tax Number]

Category

Status

CNIC/passport No

Reg. /Inc. No.

Name

Address

Principle Activity

Other Activity

Registered for

Representative's

Birth Date:

Reg. /Inc. Date:

CNIC

Name

E-mail Address

Tax Office

This Certificate shall be prominently displayed at a conspicuous place of the premises in which business or work for gain is carried on. It is also required to be indicated on the signboard where it is affixed.

Note: The NTN must be written on all returns, payment challans, invoices, letter heads, advertisement etc and all correspondence made with the tax departments]

STR-6
[See rule-6 (2)]

C. No _____

Date _____

M/s. _____

SUBJECT: COMPULSORY REGISTRATION

Whereas it has been ascertained that you are liable to be registered under the Sales Tax Act, 1990, for the reason that:

Whereas you have not yet got yourself registered; therefore, you are hereby given an opportunity to apply for registration in the form attached with this notice. You may also declare the stocks in hand, if any, in terms of section 59 of the Sales Tax Act, 1990, read with rule 5(2) of Chapter I of the Sales Tax Rules, 2006 in the form at STR-4 to the Sales Tax Rules, 2006.

2. Kindly note that in case you fail to apply for registration by (date),--

- (a) you shall be compulsorily registered under section 14 of the Act, read with rule 6 of the Sales Tax Rules, 2006, without any further notice;
- (b) you shall render yourself liable to penalty under clause 7 of section 33(1) of the Sales Tax Act, 1990; and
- (c) you shall also render yourself liable to arrest and prosecution in terms of section 37A of the Sales Tax Act, 1990.

Encl. Registration Form (STR-1)

Local Registration Officer

Telephone:

Fax:

²⁰⁴ Substituted for "Sales Tax Reg. No." by SRO 610(I)/2010 dated 1st July, 2010

Government of Pakistan

Sales Tax & Federal Excise Return STRIVE 2016-17


 205^[206][STR-7
[See rule 14(1)]

Registry	NTN	Name	Tax Period (MMYY)	Normal Amended	Submission Date
	CNIC in case of Individual	COY/AOP/IND	Business Nature	Tax Office	
	Sr.	Description	Gross Value	Taxable Value	Sales Tax
Sales Tax Credits	1	Domestic Purchases from Registered Persons (excluding fixed assets) Annex-A & I			
	2	Domestic Purchases from Un-registered Persons Annex-A & I			
	3	Imports excluding fixed assets (includes value addition tax on commercial imports) Annex-B			
	4	Capital Goods / Fixed Assets (Domestic Purchases & Imports) Annex-A, I & B			
	5	Input for the month = (1 + 3 + 4)			
	6	Credit carried forward from previous tax period(s)			
	7	Non-creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.)			
	7a	Inadmissible input tax credit in terms of section 7(2)(5) read with section 8(1)(1) of the Sales Tax Act, 1990 of disallowance of reduction in output tax in respect of withholding of sales tax Credit Notes or disallowance of increase in input tax in respect of Debit Notes			
	7b	Allowances of input tax credit and reduction of output tax out of previous return's row 7c			
	7c	Baisnce of earlier disallowed input tax credit and disallowed reduction of output tax through row 7a			
8	Accumulated Credit = (5 + 6 + 7B) (7+7a)				
Sales Tax Debits	9	Total Goods or Services supplied locally (Including Reduced Rate Sales) Annex-C & I	-		
	10	Goods or Services supplied locally (at Reduced Rates) Annex-C & I	-		-
	11	Exports Annex-D	-		
	12	Extra Tax under Chapter XIII of ST Special Procedure Rules, 2007 Annex-C			-
	12a	Electricity supplied to marble/granite industry (non Adjustable) KWH	Annex-C & I		
	13	Electricity supplied to steel sector KWH	Annex-C & I		
	13a	Sales Tax portion of Sr. 13 collected at normal rate (adjustable against input)			
	13b	Adjustment given to Steel Melters under 58H(2c) of ST Special Procedure Rules 2007 Annex-I			
	13c	Remaining Sales Tax portion of Sr. 13 (non-adjustable against input) = 13 - (13a+13b)			
	14	Gas supplied to CNG sector (17% of value of CNG) Annex-C & I			-
	14a	Sales Tax portion of Sr. 14 collected at 17% as in section 2(46)(a) (adjustable against input tax)			-
	14b	Remaining Sales Tax portion of Sr. 14 (non-adjustable against input = 14-14a)			-
	15	Output Tax = (9 + 13a + 14a)			-
	16	Sales Tax deducted by withholding agent(s) Annex-C & I			
	17	Accumulated Debit = (15 - 16)			-
	18	Capital Goods 3(9) on electricity supplied to Retailers (non Adjustable)			
	18a	Turnover Tax Payable by retailers @ 2%			
	19	Re-rollable scrap sold by ship breakers @ Rs 8000/MT M Tons	Annex-C & I		
	20	Re-meltable scrap @ Rs 5600/MT	Annex-C & I		
	21	Sales Tax payable by steel sector under special procedure whose liability was not discharged through electricity bills or self-generation			
	22	Sales Tax withheld as withholding agent	Annex-A & I		-
	23	Sales Tax Arrears including Principal, Default Surcharge & Penalty	Annex-G		-
	23a	Further Tax charged under section 3(1A) on supplies made to unregistered person (non adjustable)			-
	23b	Extra Tax collected under SRO 509(I)/2013 on sale of Electricity & Gas Annex-C & I			-
Payable	24	Whether excluded from Section 8B(1) under SRO 647(I)/2007	Select reason in case of "Yes	Oil marketing company & petroleum refinery	
	25	Admissible Credit [if 24 = Yes then 8; if 24 = No, then {least of (8-4) or "90% of 15" or 17} + {if (8-4) < "90% of 15" then 4; otherwise zero}]			-

205 Substituted for the form STR-7 and Annexures vide SRO 727(I)/2014, dated 11th August, 2014206 Substituted for the form STR-7 and Annexures vide SRO 757(I)/2016, dated 15th August, 2016

26	Excess Unadjusted Credit [if 24 = Yes and 25 > 17 then (25 - 17); otherwise zero; if 24 = No then (8 - 25)]	-
27	Credit Carried forward on account of Value Addition Tax Annex-F	-
28	Carry Forward Available for the purpose of refund = (26 - 27)	-
29	Refund Claimed (Provide Stock Statement as Annex-H now, or file it later as per rules)	-
30	Credit to be carried forward [if 28 > 29, then [(28 - 29) + 27]; otherwise 27]	-
31	Federal Excise Duty (FED) Drawback Annex-E	-
32	Sales Tax Payable [if 17 > 25 then (17 - 25); otherwise zero] + [12 + 12a + 13c + 14b + 18 + 19 + 20 + 21 + 22 + 23+23a+23b]	-
33	Federal Excise Duty (FED) Payable (Incl. FED @ Rs.1/KG on Locally Produced Oil, from Annex-A). Annex-E & A	-
34	Petroleum Levy (PL) Payable	-
35	Total amount to be paid = (32 + 33 + 34)	-
36	Tax paid on normal/previous return (applicable in case of amended return)	-
37	Balance Tax Payable/ (Refundable) = (35 - 36)	-
38	Select bank account for receipt of refund	-

Declaration	I, _____, holder of CNIC No. _____	
	in my capacity as authorized person do solemnly declare that to the best of my knowledge and belief the information given in this return is / are correct and complete in all respects in accordance with the provisions of applicable law. Date _____ Submitted electronically by using User-Id, Password and PIN as electronic signature	

Head wise Payable	Head of Account	Amount	Sales Tax on Services	Province Wise Breakup of Sales Tax/FED in ST Mode on Services (Annex-P)		
	B02341 - Sales Tax on Goods	-		Province/Area	Account Head	Amount
	B02366 - Sales Tax on Services	-		Balochistan	BXXXXXX	
	B02367 - FED in VAT Mode	-		Khyber Pakhtunkhwa	B02386	
	B02485 - FED Excluding Natural Gas	-		Punjab	B02382	
	B02501 - FED on Natural Gas	-		Sindh	B02384	
	²⁰⁷ [B03085] - Petroleum Levy	-		Capital Territory & Others	BXXXXXX	
	Total Amount Payable	-		Total		
Total Amount Paid (in figures)			In words			
CPR Nos.	CPR-1, CPR-2, CPR-3, ...					

ANNEX A (PURCHASES)

DOMESTIC PURCHASE INVOICES (DPIs)															Annex-A
NTN: 0000000-0 Name of the Registered Person: _____ Tax Period: MM-YYYY															
Sr.	NTN	CNIC	Particulars of Supplier	Document	Purchase Type	Rate	Quantity / Electricity Units	UoM	Value of Purchases Excluding Sales Tax	Sales Tax/ FED in ST Mode	Input Credit not allowed	Extra Tax	FED Payable	ST Withheld as VAT Agent	
			Name	Province	Type	Type	Number	Date	HS Code						
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
17															
Purchases made from registered persons										-	-	-	-	-	
Purchases made from unregistered persons										-	-	-	-	-	

Note: 1) Purchases will be available to the taxpayers from the PURCHASE DATA Folder to B1 Annex -A.
2) Taxpayers can enter previous purchases in Annex-A, in case already not claimed.
3) Debit Credit Notes will be available to the taxpayers from Debit Credit Folder as Annex I.
4) Unregistered Purchases can be entered directly in the Annex -A.

ANNEX B (IMPORTS)

GOODS DECLARATION - IMPORTS (GDI)												Annex-B			
NTN: 9999999-9 ***** Name of the Registered Person *****												Tax Period: MMM-YYYY			
Sr.	Particulars of GD Imports (Found in Customs Data)				HS Code	Type	Sales Tax Rate	Quantity, in case of Edible Oil (MT) and Ship for Breaking (LDT)	Sales Taxable Value of Imports	Sales Tax Paid at Import Stage	Value Addition Tax Paid at Import Stage	FED Paid at Import Stage	FED @ Rs. 1/Kg on Edible Oil	Cash Number	Cash Date
	Collectorate	GD Type	GD Number	GD Date											
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
Total									-	-	-	-	-	-	-

ANNEX C (SUPPLIES)

DOMESTIC SALES INVOICE (DSI)														Annex-C					
NTN: 9999999-9 ***** Name of the Registered Person *****														Tax Period: MMM-YYYY					
Sr.	Particulars of Buyer				Sales Originative Purchase of Supplier	Document			Sales Type	Rate	Quantity	Unit	Value of Sales Excluding Sales Tax	Sales Tax/FED in ST Mode	Sales Tax	Further Tax	Total Value of Sales (in case of PFAD only)	ST Withheld at Source	Exemption, Zero & Reduced Rates Reference
	ATN	CNIC	Name	Type		Type	Number	Date											
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
Total Sales											-	-	-	-	-	-	-	-	-

Change in Annexures C

1- Annex-C is required to be submitted before Sales Tax Return by the 15th of Return filing Date

2- Supplier will need GTWM document in Annex -C separately and credit will be conditional with mandatory acceptance by the Buyers as Withholding agents in same period.

ANNEX D (EXPORTS)

GOODS DECLARATION - EXPORTS (GDE)										Annex-D	
NTN: 9999999-9 ***** Name of the Registered Person *****										Tax Period: MMM-YYYY	
Sr.	Particulars of GD EXPORT (Machine Number)				HS Code	Value of Exports in Pak Rupees	Value of Short Shipment	Value of Goods Actually Shipped	Value of Goods Admissible for Refund	MR / Consignment Shipping No.	MR / Consignment Shipping Date
	Collectorate	GD Type	GD Number	GD Date							
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
Total						-	-	-	-	-	-

ANNEX E (EXCISE)

FEDERAL EXCISES								Annex-E
NTN: 9999999-9		***** Name of the Registered Person *****				Tax Period: MMM-YYYY		
Sr.	Type	Description of Goods/ Services	UoM	Price/Unit	Quantity	Value	Duty Rate	FED
1	Total Federal Excise Duty (Goods & Services)							
i	Goods	10 - Locally produced cigarettes if their retail price exceeds thirteen rupees and thi						
ii		3 (a) Domestic air travel w/ithin the territorial jurisdiction of Pakistan						
iii								
2	Federal Excise Duty on Natural Gas supplied		Annex - E1		-			-
3	Excisable goods exported							
4	Zero-rated supplies							
5	Exempt supplies							
6	(-) FED paid on goods used in manufacturing of Goods supplied for domestic consumption							
6a								
6b								
6c								
7	Payable FED - Add 1 to 5 minus 6 (ignore negative value)							
8	(-) FED paid on goods used in manufacturing of Goods exported (drawback)							
9	FED Drawback [if (7 - 8) < 0 then (8 - 7) otherwise 0]							
10	Arrears (a + b + c + d)							
	a. Principal Amount							
	b. Default Surcharge							
	c. Penalty							
	d. Others (Specify)							
11	Total FED Payable [if (7 - 8) > 0 then (7 - 8 + 10) otherwise 10]							

ANNEX E1 (NATURAL GAS)

FEDERAL EXCISE DUTY ON NATURAL GAS							Annex-E1
NTN: 9999999-9		***** Name of the Registered Person *****				Tax Period: MMM-YYYY	
Sr.	Name of Well	Location/City	Province	UoM	Quantity	Rate	FED Paid
1							
2							
3							
4							
5							
6							
7							
Total					-		-

ANNEX F (CARRY FORWARDS)

CARRY FORWARD SUMMARY				Annex-F
NTN: 9999999-9		***** Name of the Registered Person *****		Tax Period: MMM-YYYY

Description		Domestic Purchases	Imports	Total
1. Value	a. Opening Balance			-
	b. Purchased/Imported during the Period			-
	c. Consumed/Sold during the Period			-
	d. Closing Balance	-	-	-
2. Sales Tax Excluding VAT	a. Opening Balance			-
	b. Purchased/Imported during the Period			-
	c. Consumed/Sold during the Period			-
	d. Closing Balance	-	-	-
3. Value Addition Tax	a. Opening Balance			-
	b. Imported during the Period		-	-
	c. Consumed/Sold during the Period			-
	d. Closing Balance		-	-

ANNEX G (ARREARS)

Sales Tax Arrears				Annex-G
NTN: 9999999-9		***** Name of the Registered Person *****		Tax Period: MMM-YYYY

Sr.	Type	Details	Tax Period	Amount
1	Default Surcharge			
2				-
3				-
4				-
5				-
6				-
Total (Principal Amount, Default Surcharge, Penalty & Others)				-

ANNEX H (STOCKS)

STOCK STATEMENT														Annex-H
NTN: 9999999-9		***** Name of the Registered Person *****										Tax Period: MMM-YYYY		

Sr.	HS Code	Product Code (*)	Item Description	Unit of Measure	Item Type	Raw Material/ Consumable Category	Sales Tax Rate/ Exempt	Value of Goods					Quantity of Goods						
								Opening Balance	Purchased/ Imported during the month	Consumed/ Sold during the month (Domestic Taxable Supplies)	Consumed/ Sold during the month (Domestic Zero Rated/ Exempt Supplies)	Consumed/ Exported during the month (Exports)	Closing Balance	Opening Balance	Purchased/ Imported during the month	Consumed/ Sold during the month (Domestic Taxable Supplies)	Consumed/ Sold during the month (Domestic Zero Rated/ Exempt Supplies)	Consumed/ Exported during the month (Exports)	Closing Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
Total																			

(*) Product Code :

- Product Code : Product code is applicable to those items which are not clearly defined by (8 Digits) HS Code
- The product codes will be defined under each HS-Code primarily by FBR in accordance with Customs Commodity Codes
- In case, a product code is not available in the master list, the taxpayer will be able to add his product in an HS-Code

Note:
The stock statement is mandatory for refund claimants, other registered persons are encouraged to provide these details.
The refund claimants may submit stock statement within 120 days from due date of return filing, the claim will be processed after submission of stock statement.

ANNEX I (DEBIT CREDIT NOTES)

Annual Sales Tax Return

1. Type of Return

(Please mark / in the relevant box)

(As required under section 26 of the Sales Tax Act, 1990 read with Rule 17 of Sales tax Rules, 2006)

2. Tax Year Ending

4. [National Tax Number]

5. Federal Excise Reg. No. _____

7. Taxpayers Name

8. Taxpayers Address

9. Turnover/Sales

[illegible]

- (a) Supplies made, services rendered/provided including utilities and goods & services subject to

excise duty in VAT mode

Value excluding ales Tax

Output SalesTax

- | | | | |
|-------|--|-------------------|-------|
| (i) | Taxable-Services | Supplies - | Local |
| (ii) | Zero-rated Supplies | - Supplies - | Local |
| | Supplies | - DTRE | |
| | Supplies | - Export | |
| (iii) | Exempt | - Supplies - | Local |
| (iv) | Others | - If any, specify | |
| (v) | Total supplies/services & Output Sales Tax as per Monthly Returns [Add 9(a) (i) to 9(a)(iv)] | | |

- (b) Adjustments in Supply/Services to arrive at Turnover/Sales:

- (i) Rebates / duty draw backs
- (ii) Advances against sales outstanding at the beginning of the year included in the supplies/ services of the preceeding year
- (iii) Any other, specify _____
- (iv) Sub-Total [Add 9(b)(i) to 9(b)(iii)]
- (v) Commission and brokerage
- (vi) Advances against sales outstanding at the end of the year included in the supplies/ services of the current year
- (vii) Any other, specify _____
- (viii) Sub-Total [Add 9(b)(v) to 9(b)(vii)]

- (c) Turnover/Sales and Output Sales Tax [9(a)(v) plus 9(b)(iv) minus 9(b)(viii)]

10. Summary of Sales Tax Paid, Refund, Adjustment, Etc., claimed in monthly Sales Tax Returns

- (a) Opening balance of:

- (b) (i) Un-paid refunds claim
(i) Un-adjusted adjustment notes

Sales tax paid during the year

Month	Year	Amount	Month	Year	Amount	Month	Year	Amount
Jul			Nov			Mar		
Aug			Dec			Apr		
Sep			Jan			May		
Oct			Feb			Jun		

(c) Sales Tax refundable for the year (Add refundable for each of the months) _____

(d) Sub-Total [Add 10(a) and 10(c)] _____

(e) Sales Tax refunds received during the year _____

(f) Balance carried forward [10(d) minus 10(e)] _____

(f) Represented by closing balances of: _____

(i) Un-paid refunds claim _____

(ii) Un-adjusted adjustment notes _____

(iii) Total [10(f)(i) plus 10(f)(ii)] _____

Verification

I, _____ holder of CNIC No. _____ in my capacity as Self/Member or Partner of Association of persons/Principal Officer/Trustee/Representative* of the Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return, is/are correct, complete and in accordance with the provisions of the Sales Tax Act, 1990 and Rules and Notifications issued thereunder.

* As defined in section__ of the Sales Tax Act, 1990 and Section of the Federal Excise Act, 2005 (The alternative in the verification, which is not applicable, should be scored out) _____ Date (dd/mm/yyyy) Stamp Signature For Assistance - Call Help line Center at Tele: 0800-00-227, 051-111-227-227, Fax 051-9205593 and E-mail at helpline@cbr.gov.pk

²¹⁰[STR-11
[See rule 18(2)]
Part-1

FBR Pakistan		Federal Board of Revenue Government of Pakistan	
SALES TAX PAYMENT CHALLAN			
		INPUT FORM	
²¹¹ [National Tax Number]	<input type="text"/>	NTN	<input type="text"/>
Name	<input type="text"/>	Month Year	
Tax Period	<input type="text"/>	<input type="text"/>	<input type="text"/>
Address <input type="text"/>			
Head of account Amount in Pak Rs.			
B-02341	Sales Tax	<input type="text"/>	
B-02366	Sales Tax on services	<input type="text"/>	
B-02367	Federal Excise duty in VAT Mode	<input type="text"/>	

²¹⁰ For form STR-11, a new form and relating entries thereto were substituted vide SRO 840(I)/2008, dated 13th August, 2008
²¹¹ Substituted for "Sales Tax Reg.No." by SRO 610(I)/2010 dated 1st July, 2010

Total Amount	
Amount in words _____	
Declaration	
I hereby declare that the particulars mentioned in this challan are corrected	
CNIC of Depositor	<input style="width: 100%;" type="text"/>
Name of Depositor	_____
Date _____	Stamp and Signature _____
Note: This is an input form and should not be signed/ stamped by bank .However; a CPR should be issued after receipt of payment by the Bank.	

212 [PART-II]

Federal Board of Revenue Government of Pakistan					
FEDERAL EXCISE PAYMENT CHALLAN					
<u>INPUT FORM</u>					
213 [National Tax Number] <input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>				
Name _____	<table border="1" style="float: right; text-align: center;"> <tr> <td>Month</td> <td>Year</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table>	Month	Year		
Month	Year				
Address _____					
<u>HEAD OF ACCOUNT</u> B-02485 Federal Excise Duty (excluding FED on natural gas) B-02501 Federal Excise Duty on Natural Gas 214 [B- 03085] Petroleum Development Levy (PDL) <div style="text-align: right; margin-top: 10px;">Total Amount</div>	Amount in Pak Rs. <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/>				
Amount in words _____					
<u>DECLARATION</u>					
I hereby declare that the particulars mentioned in this challan are correct.					
CNIC of Depositor	<input style="width: 150px;" type="text"/>				
Name of Depositor	_____				
Date _____	<u>Stamp &</u>				
<u>Signatures</u>					

212 Part-11 of STR-11 and relating entries thereto were substituted vide SRO 716(I)/2009, 10th August, 2009
 213 Substituted for "Sales Tax Registration No. " vide SRO 610(I)/2010 dated 1st July, 2010
 214 Substituted for figure "C-03901" vide SRO 259(I)/2018 dated 23rd February, 2018

Note: This is an input form and should not be signed/stamped by the Bank. However, a CPR should be issued after receipt of payment by the Bank.

STR-12
[See rules 52, 53, 56 and 57]

AUTHORIZATION FOR ZERO-RATED SUPPLY

S. No. _____ Date: _____

Messrs _____ (name of buyer) have applied for zero-rated supply under Chapter VIII of the Sales Tax Rules, 2006, on the basis of the following documents:

1. _____ CBR Booklet No.
2. _____ M/o Foreign Affairs Exemption Order No _____ dated _____
3. Other _____

The claim for zero-rating has been found in order and the formalities specified in the said Rules have been fulfilled by this office.

M/s _____ are, therefore, authorized to deliver
(name & ²¹⁵[National Tax Number] of registered supplier)

the following goods to the said applicant against a zero rated invoice: -

S. No.	Description	Quantity and/or value
1.		
2.		
3.		
4.		
5.		
6.		

²¹⁶[Assistant / Deputy Collector]
(Signature, name, and official seal)

STR-13
[See rule 61]

LETTER OF AUTHORIZATION

I _____, Proprietor/Partner/Director of Ms/ _____ hereby authorize Mr _____ s/o Mr _____ N.I.C. No _____ to represent before the adjudicating authority or the Customs, Excise and Sales Tax Appellate Tribunal, Bench on behalf of M/s _____ Sales Tax/Federal Excise ²¹⁷[National Tax Number] _____ for single hearing on (date) / till the decision of the case. (cross out whichever is not applicable) or till withdrawal of this authorization, whichever is earlier.

I also affirm and certify that he fulfils the conditions of an authorized representative as prescribed in Chapter IX of the Sales Tax Rules, 2006.

Dated: _____ Signature: _____
Name: _____

²¹⁵ Substituted for "Registration No" vide SRO 610(I)/2010 dated 1st July, 2010

²¹⁶ Reference to "Assistant/ Deputy Collector" should be construed as reference to "Assistant Commissioner /Deputy Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

²¹⁷ Substituted for "Registration No" vide SRO 610(I)/2010 dated 1st July, 2010

(Proprietor/Partner/Director)
N.I.C. No. _____
Company or business Seal/Stamp _____

STR-14
[See rule 73]

FORM OF DEMAND NOTE

C. No. _____ Dated _____

SUBJECT:

Reference _____ (e.g. Order-in-Original No., Bank Guarantee No., Insurance Guarantee No., etc.) WHEREAS a sum of Rs _____ (Rupees _____ only), _____ as Government dues (as per Schedule attached) is outstanding and needs to be recovered from the following;

M/s _____

Address _____

Phone No _____

²¹⁸[National Tax Number] _____

N.T.N. No _____

Known properties: _____

2. The above-mentioned Government dues are on account of Sales Tax and other levies under the Sales Tax Act, 1990. It is certified that all other formalities under the Act and rules made there under have been completed as follows, and there exists no bar or stay order against recovery:

- (a) Action taken under clause (a) of sub-section 48 of the Sales Tax Act, 1990
- (b) Action taken under clause (b) of sub-section 48 of the Sales Tax Act, 1990
- (c) Action taken under clauses (c) and (ca) of sub-section 48 of the Sales Tax Act, 1990, and
- (d) Action taken under clause (d) of sub-section 48 of the Sales Tax Act, 1990

3. You are, therefore, requested to recover the above-mentioned Government dues in terms of section 48 of the Sales Tax, 1990 and rules made there under. The Government dues may be remitted to the undersigned as soon as the same are recovered.

Referring Authority
(Name)

²¹⁹[Assistant/ Deputy Collector of Sales Tax]
Seal

To,

The Sales Tax Recovery Officer,

SCHEDULE

S. No.	Description	Amount
1.	Serial No.	Rs. _____ (Rupees _____ only)
2.	File No.	Rs. _____ (Rupees _____ only)
3.	Sales tax	Rs. _____ (Rupees _____ only)
4.	Default surcharge	Rs. _____ (Rupees _____ only)
5.	Federal Excise duty	Rs. _____ (Rupees _____ only)
6.	Customs duty	Rs. _____ (Rupees _____ only)
7.	Fines	Rs. _____ (Rupees _____ only)
8.	Penalty	Rs. _____ (Rupees _____ only)

²¹⁸ Substituted for "Sales Tax Registration No." vide SRO 610(I)/2010 dated 1st July, 2010

²¹⁹ Reference to "Assistant/ Deputy Collector of Sales Tax" should be construed as reference to "Assistant Commissioner /Deputy Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

9. Personal Penalty	Rs. _____	(Rupees _____ only)
10. Surcharge	Rs. _____	(Rupees _____ only)
11. Penal surcharge	Rs. _____	(Rupees _____ only)
12. License fee	Rs. _____	(Rupees _____ only)
13. Income Tax	Rs. _____	(Rupees _____ only)
14. Other	Rs. _____	(Rupees _____ only)
(i)	Rs. _____	(Rupees _____ only)
(ii)	Rs. _____	(Rupees _____ only)
(iii)	Rs. _____	(Rupees _____ only)
(iv)	Rs. _____	(Rupees _____ only)
TOTAL	Rs. _____	(Rupees _____ only)

STR-15
[See rule 75]

FORM OF MASTER REGISTER

- Sr. No. _____
- Defaulters Name, Address and Phone No. _____
- Referring Authority. _____
- No. and date of issue and date of receipt of Demand Note _____
 - Reference Nos. _____
- Details of Government dues

S. No.	Description	Amount
1.	Sales tax	Rs. _____ (Rupees _____ only)
2.	Default surcharge	Rs. _____ (Rupees _____ only)
3.	Federal Excise duty	Rs. _____ (Rupees _____ only)
4.	Customs duty	Rs. _____ (Rupees _____ only)
5.	Fines	Rs. _____ (Rupees _____ only)
6.	Penalty	Rs. _____ (Rupees _____ only)
7.	Personal Penalty	Rs. _____ (Rupees _____ only)
8.	Surcharge	Rs. _____ (Rupees _____ only)
9.	Penal surcharge	Rs. _____ (Rupees _____ only)
10.	License fee	Rs. _____ (Rupees _____ only)
11.	Income Tax	Rs. _____ (Rupees _____ only)
12.	Other	Rs. _____ (Rupees _____ only)
	(i)	Rs. _____ (Rupees _____ only)
	(ii)	Rs. _____ (Rupees _____ only)
	(iii)	Rs. _____ (Rupees _____ only)
	(iv)	Rs. _____ (Rupees _____ only)
	TOTAL	Rs. _____ (Rupees _____ only)

- Date of issue of notice under rule 71
- Date of issue of notice under rule 72
- Date of issue of notice and action taken under rule 74
- Known properties of the defaulter
 - Movable

- (ii) Immovable
10. Name and designation of Attachment Officer
11. Details of movable properties attached
- (i) _____
- (ii) _____
- (iii) _____
12. Date of proclamation of attachment of immovable properties
- (i) _____
13. Details of immovable properties attached.
- (iii) _____
- (iv) _____
14. Date of appointment of receiver, name of receiver and details of business or properties.
- (i) _____
- (ii) _____
15. Date of sales of properties and their details.
- (i) _____
- (ii) _____
16. Amount of sale proceeds or amount of profits along with mode of receipt.
- (i) _____
- (ii) _____
17. Disposal of sale proceeds _____
18. Date of recovery and details of Government dues shown in column recovered along with the manner of recovery.

STR-16
[See rule 71(2)]

**FORM OF NOTICE TO SALES TAX, CUSTOMS, FEDERAL EXCISE
AND INCOME TAX AUTHORITIES**

C. No. _____ Dated _____

SUBJECT:

WHEREAS, Government dues amounting to Rs. _____ (Rupees _____) only), are outstanding against M/s. _____

(Name and Complete Address), having

²²⁰[National Tax Number] _____ which they have failed to pay so far.

2. Now, THEREFORE, in exercise of the powers conferred by clause (a) of sub section (1) of section 48 of the Sales Tax Act, 1990, I do hereby require all Customs, Federal Excise, Sales Tax and Income Tax Authorities that with immediate effect and till further orders--

- (a) to deduct the aforesaid amount from any money owing to the said M/s which may be under the control of respective authorities; and
- (b) the Government dues so recovered should be sent to the undersigned immediately.

Referring Authority
(Name)

²²¹[Assistant/Deputy Collector of Sales Tax]

Seal _____

To,

- (i) M/s _____ (defaulter).
- (ii) M/s _____ (clearing agent or representative).
- (iii) All other concerned.

²²⁰ Substituted for "Sales Tax Registration No." vide SRO 610(I)/2010 dated 1st July, 2010

²²¹ Reference to "Assistant/ Deputy Collector of Sales Tax" should be construed as reference to "Assistant Commissioner /Deputy Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

FORM OF NOTICE OF RECOVERY

Dated: _____

SUBJECT: Notice for Recovery under section 48 of the Sales Tax Act, 1990.

WHEREAS Government dues amounting to Rs. _____ (Rupees only), are recoverable from you (M/s.) _____ On _____ account of _____

2. AND WHEREAS, you have failed to deposit the above said Government dues recoverable from you and it is believed that the outstanding Government dues cannot be recovered from you in the manner so far followed;

3. _____ Now, THEREFORE, you (M/s.) _____ are hereby served with this notice in terms of section 48 of the Sales Tax Act, 1990 to pay the amount within fifteen days from the date of service of this notice, failing which following proceedings under section 48 of the Sales Tax Act, 1990 will be initiated without any further notice: -

Removal of goods from your business premises shall be stopped and the business premises sealed after fifteen days of issue of this notice till such time the amount of tax is paid or recovered in full.

4. You are also directed not to directly or indirectly, sell, mortgage, charge, lease or otherwise deal with all movable and immovable property belonging to you except with the permission of the undersigned.

Referring Authority
(Name)

²²²[Assistant Collector of Sales Tax] Seal

To,

M/s _____ (defaulter)

M/s _____ (clearing agent or representative)

All other concerned.

FORM OF NOTICE FOR ATTACHMENT AND RECOVERY

SUBJECT: Notice for recovery under Section 48 of the Sales Tax Act, 1990.

WHEREAS, Government dues amounting to Rs. _____ (Rupees _____) only) are recoverable from you, M/s. on account of _____

2. AND, WHEREAS, you have failed to deposit the above said Government dues recoverable from you and no recovery could be made in terms of clauses (a), (b), (c), (ca), (d) and (f) of sub-section (1) of section 48 of the Sales Tax Act, 1990.

3. AND WHEREAS, it is believed that the outstanding Government dues cannot be recovered from you in the manner so far followed.

4. NOW, THEREFORE, you are hereby served with this notice in terms of Section 48 of the Sales Tax Act, 1990 to pay the amount within fifteen days from the date of service of this notice, failing which following proceedings under Section 48 of the Sales Tax Act, 1990 and the rules made thereunder shall be initiated without any further notice, -

(a) Attachment and sale of moveable and immovable property; and

(b) Appointment of receiver for the management of the movable or immovable property.

5. You are also directed not to directly or indirectly, sell, mortgage, charge, lease or otherwise deal with all

²²² Reference to "Assistant Collector of Sales Tax" should be construed as reference to "Assistant Commissioner Inland Revenue" by virtue of Section 72A of the Sales Tax Act, 1990

movable and immovable property belonging to you except with the permission of the undersigned.

6. You are also informed that all your movable and immovable properties shall stand attached on the expiry of 15 days of the service of this notice.

7. Such attached properties can be seized/sold under chapter XI of the Sales Tax Rules, 2006, or a receiver can be appointed to manage them. To avoid such a situation it shall be in your own interest to pay the Government dues within fifteen days from the date of service of this Notice.

(Name)
Sales Tax Recovery Officer

Seal

To,

M/s _____ (defaulter)
M/s _____ (agent or representative)
M/s. _____ (other concerned)

STR-19
[See rule 88]

FORM OF WARRANT OF ATTACHMENT

C. No. _____ Date: _____

Subject:

WHEREAS Mr. (Designation) has been appointed as Attachment Officer in terms of the chapter XI of the Sales Tax Rules, 2006, to attach the movable properties of M/s. for the recovery of outstanding Government dues amounting to Rs. (Rupees only), recoverable from the above-mentioned defaulter.

THEREFORE, Mr.(Designation) is hereby directed to seize the movable properties belonging to the defaulter while observing the provisions of chapter XI of the Sales Tax Rules, 2006, save exceptions as provided under the above said rules. He is also directed to report to the undersigned about the completion of attachment formalities as soon as these are completed.

(Name) Sales Tax Recovery Officer
Seal

To,

- (i) The Attachment Officer,
Along with a copy to be served on the defaulter or his agent

Notice Board

After STR-19, the following shall be added, namely: -

²²³[STR-20]
[See rule 150J (1)]

Application for appointment as e-intermediary

²²⁴ [Collectorate] (where registration desired)	
(1) Business Name	
(2) NTN#	
(3) Business Status	
(4) Address of Registration Head office	
(i) City	

²²³ After STR-19, new STR namely STR-20 was added vide SRO 470(I)/2007 dated 9th June, 2007

²²⁴ Now called 'Regional Tax Office' or 'RTO'

(ii) Post code

--	--	--	--

(iii) Premises (Tick)

☐

Self owned

☐

Rented

(iv) Phone No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(v) Fax No.

(vi) E-mail address

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(vii) Bank Account No

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(viii) Bank Name & Address

I, the undersigned, hereby, certify that the information above is true and correct and further that the applicant has not been involved in any case of tax fraud.

225 [STR-21

[See rules 57A & 57B]

AUTHORIZATION FOR EXEMPT SUPPLY

S. NO. _____

Date: _____

M/s. _____ has applied for exempt supply

(Name of buyer)

Under chapter VIII-A of Sales Tax Rules, 2006, on the basis of the following documents:-

1. Economic Affairs Division's Exemption Order No. _____
2. Other _____

The claim for exempt supply has been found in order and the formalities specified in the said rules have been fulfilled by this office.

M/s _____ is/are, therefore, authorized to deliver the
(Name & National Tax Number of registered supplier)

Following goods to the said applicant against an invoice showing tax exemption (for the last transaction):--

S. No.	Description	Quantity	Value
1.			
2.			
3.			
4.			
5.			
6.			

[Officer of Inland Revenue]
(Signature, name and official seal)

STR-22
[See rules 57A & 57B]

EXEMPTION ORDER FOR EXEMPT SUPPLIES UNDER GRANT IN AID

[Under serial No. 48 of the Sixth Schedule to the Sales Tax Act 1990]

Economic Affairs Division Progressive No. _____ dated _____

1. DETAIL OF THE ORGANIZATION SEEKING EXEMPT SUPPLY		2. REFERENCE TO AGREEMENT AUTHORIZING EXEMPTIONS	
i.	Title/Name of Organisation/Agency: _____	i.	Name of Agreement: _____
ii.	Address: _____ _____	ii.	Date of Signing of Agreement with GOP: _____
3. PROJECT DETAILS:		4. NO. & DATE OF FBR's CONSENT (under S.No.48 of Sixth Schedule to the Sales Tax Act, 1990)	
i.	Title/Name of the Project: _____	<div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div>	
ii.	Start Date of the Project: _____		
iii.	Terminal Date of the Project: _____		
5. DETAILS OF IMPORT / SUPPLY (as the case may be)			
A. Import			
i	IGM No. & Date		
ii	Bill of Lading / Airway Bill No.		
iii	Good's declaration No. & date if any		
iv	Packing List No. & Date		
v	Commercial Invoice No. & Date		
vi	Any other documents / forms used for Customs clearance		
vii	Name & Particulars of Customs Clearing Agent, if any		
B. Local Supply			
i	Name of the Local Supplier		
ii	Sales Tax Registration No. / National Tax Number		
iii	Address		
6. DETAILS OF GOODS ALLOWED IMPORT / PURCHASE (LOCAL SUPPLY)			
Description of goods			
Specification of goods			
Total quantity			
Unit Value			

CERTIFICATE: It is certified that goods are for *bonafide* use by the organization/agency and are relevant with the project under Grant-in-Aid.

**Signature and name of Head of the
Organization/Agency**

(The officer authorized to sign for and on
Behalf of the Organization/Agency)

Copy to:

1. Chairman, Federal Board of Revenue, Islamabad
2. The [Name of Head/ Representative], [Name of Organization/Agency]

**Signature, Name and official seal of
authorized officer of EA**

226 [STR-23]

(See Rule-150ZR)

FORM OF APPEAL

APPEAL NO. _____

APPEAL DATE _____

(For office use only)

To

THE COMMISSIONER
(APPEALS) ZONE

Amount of

--	--	--	--	--	--	--	--

Date of
payment of
appeal fee

		-			-		
--	--	---	--	--	---	--	--

Amount of Sales tax
demand based on return
of income.

--	--	--	--	--	--	--	--

Date of
payment

		-			-		
--	--	---	--	--	---	--	--

Amount of tax levied additionally whether requirement
of tax payment for filing of appeal met or not?

Yes

--

No

--

STRN of the Appellant

		-			-							
--	--	---	--	--	---	--	--	--	--	--	--	--

or CNIC

--	--	--	--	--	--	--	--	--	--	--	--	--

Tax Period(s)

--	--	--	--

Zone

Jurisdiction

Name of Appellant

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Appellants Status”

Individual	AOP	Company	Other
------------	-----	---------	-------

(Pl. tick the appropriate box)

Address of Appellant

Name of Authorized Representative (if any)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Status of Representative

CA	C&MA	ADV	ITP	AR
----	------	-----	-----	----

(Pl. tick the appropriate box)

Address to which the Notice may be sent

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Sales Tax Declared

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Assessed

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Signature of the official _____

Who received the appeal _____

Name _____

(in capital letter)

Designation

TAX ASSESSED

(a) Sales Tax

(b) Default Surcharge

(c) Penalty

(d) Others

(e) Total

(f) Undisputed liability.

General Guidelines

1. Indicate the section and sub-section of the Income Tax Ordinance under which appeal filed.

2. Where payment made on more than one date please give details on a separate sheet.

3. AOP: Association of Persons

4. CMA: Cost & Management Accountant.

5. AR: Authorized

(This shall not be less than the tax due on the basis of returns).

											Representative

(g) Tax Demand

N.B. (i) The appeal should be filed in duplicate and should be accompanied with

- (a) the order appealed against;
- (b) notice of demand;
- (c) proof of payment of appeal fee;
- (d) a certificate showing the date of service of notice of demand or the impugned order to the appellant; and
- (e) a certificate showing the date of communication of the memorandum of appeal and grounds of appeal to the respondent department alongwith evidence of service.

BRIEF HISTORY AND FACTS OF THE CASE

GROUND OF APPEAL

(Attach separate sheets, if required)

1.

2.

3.

4.

BRIEF CLAIM IN APPEAL/ PRAYER

VERIFICATION

1. I, _____ S/o _____ the proprietor/ partner/ managing director/member of M/s. _____ the appellant, do hereby declare that whatever is stated above is true to the best of my knowledge and belief.

2. I am competent to file the appeal in my capacity as _____.

3. I further certify that a true copy of this form of appeal has been sent by Registered Post/ AD/ Courier service, or delivered personally to the concerned Office of the Commissioner Inland Revenue, Zone _____ on _____ (date).

Evidence of service by any of the following modes attached:-

(Please tick the relevant box)

- | |
|--|
| |
| |
| |

Name (in capital letters)_____

This portion is for official use

(Initial)

92

(See Rule-150ZZC)

APPEAL REGISTER

S #	Appeal No.	Date of institutions of Appeal	Name/ address taxpayer registered person	NTN / CNIC	Tax Period	Zone / Field formation	Revenue involved	Date of appellate order	Status (confirmed varied/ altered/ set aside/ annulled.
1	2	3	4	5	6	7	8	9	10

STAY APPLICATION REGISTER

S #	Appeal No.	Date of institutions of Appeal	Name, NTN/ CNIC	Date of receipt	Tax Period(s)	Zone / Field formation	Revenue involved	Stay granted for number of days/not granted	Date of order
1	2	3	4	5	6	7	8	9	10

EARLY HEARING REGISTER

S #	Appeal No.	Date of institutions of Appeal	Name, NTN/ CNIC	Tax Period	Request date	Request made by (Taxpayer / Dept)	Zone/Field formation	Revenue involved	Date of Appellate order
1	2	3	4	5	6	7	8	9	10

COMPLIANCE REGISTER OF COURT DIRECTIONS/ORDERS

S #	Appeal No.	Name, NTN/ CNIC	Date of Receipt of Court Order	Direction/ Order of the Court	Last Date for Disposal	Date of Appellate order
1	2	3	4	5	6	7

STR-25

(See Rule-150ZZD)

MPR (APPEALS) FOR THE MONTH OF _____

(CIR APPEALS)

Particulars of reporting officer:

Code:	Name of CIR	Telephone / Mobile No.	E-mail Address	City
(1)	(2)	(3)	(4)	(5)

Appeals for Disposal

Opening Balance	Transfer			Remand Back	Fresh Filing	Revenue involved (M)	Available for Disposal
(1)	(2)			(3)	(4)	(5)	(6)
	In	Out	Next				

Disposal		Revenue Involved		Balance Pendency		Revenue Involved (M)	
During The month	Up to the Month	During the month (M)	Up to the Month (M)	During the month	Up to the Month	During the month (M)	Up to the month (M)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Withdrawn		Revenue (Million)		Stay of Proceedings as per ADRC		Revenue (M)	
During The month	Up to the month	During the month	Up to the Month	During the month	Up to the Month	During the month	Up to the month
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Aging Composition

3 Months Old		4 to 6 Months Old		7 to 12 Months Old		More than year Old	
No. of Cases	Revenue Involved (M)	No. of Cases	Revenue Involved (M)	No. of Cases	Revenue Involved (M)	No. of Cases	Revenue Involved (M)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Analysis of Appeals decided.

	No. of Appeals	Confirmed	Varied	Altered	Set aside	Annulled	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
For the Month							
Up to the Month							

Disposal of Stay Applications

Opening Balance of Stay Applications	New stay application filed in the month	No. of applications decided during month	Stay application pending for more than 10 days	Closing balance (end of month)
(1)	(2)	(3)	(4)	(5)

Disposal of cases on directions of Superior Courts

Opening balance of cases remanded by Superior Courts	New cases referred/ remanded during the month	Cases decided during the month	Closing Balance
(1)	(2)	(3)	(4)

STR-26

(See sub-rule (2) of Rule 150ZZD)

STAY APPLICATIONS DISPOSAL REPORT

FOR THE MONTH OF _____

S.#	Appeal No.	Name of Taxpayer	NTN/ CNIC	Date of Receipt of Application	Date of Fixation	Date of Disposal
1	2	3	4	5	6	7]

²²⁷[STR-27

[see sub-rule (1) of rule 65]

Application for Alternative Dispute Resolution under section 47A of the Sales Tax Act, 1990

To,
The Chairman,

²²⁷ Added vide SRO 488(I)/2019 dated 25th April, 2019

Federal Board of Revenue,

Islamabad

Dear Sir,

The undersigned being _____ (name and address of the applicant) duly authorized hereby apply for hardship and dispute resolution under section 47A of the Sales Tax Act, 1990.

2. Necessary details of the dispute or hardship are set out below and in the Annexure to this application.

3. A request is made to constitute a Committee as provided under sub-rule (2) of rule 65 of Sales Tax Rules, 2006.

4. As provided in clause (ii) of sub-section (2) of section 47A, I hereby nominate Mr/Ms _____ (name and address of the senior chartered accountant or senior advocate or reputable businessman from a panel notified by the Board) to be a member of the said Committee.

5. The following documents as are necessary for the resolution of the dispute or hardship are enclosed.

- (a) _____
(b) _____
(c) _____

Yours faithfully,

Signature _____

Name (in block letters) _____

NTN/STRN _____

Address _____

Date _____

Annexure

[see paragraph 2 of STR-27]

(1) Name of the applicant (in block letters) _____

(2) National tax number/STRN _____

(3) CNIC (for individuals) _____

(4) Address of the applicant _____

(5) Telephone Number _____ e-mail address _____

Fax Number _____

(6) Tax period to which the dispute or hardship relates _____

(7) The Commissioner with whom a dispute has arisen _____

(8) The following is the statement of the relevant facts and law with respect to dispute or hardship having bearing on the questions on which the resolution is required (Please annex extra sheet, if required):-

- (9) Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of questions on which resolution is required is as follows (Please annex extra sheet, if required):-

- (10) The extent or the amount of tax which the applicant agrees to pay, if any.

Rs. _____

- (11) The undersigned, solemnly declares that-

- (a) full and true particulars of the dispute or hardship for the purposes of resolution have been disclosed and no material aspect affecting the determination of the application filed under section 47 of the Sales Tax Act, 1990, in this behalf has been withheld;
- (b) the above issues are pending before (name of the appellate forum, ATIR or Court)/ not pending before any forum, ATIR, High Court or Supreme Court of Pakistan for adjudication.

Yours faithfully,

Signature _____

Name (in block letters) _____

Designation _____

Date _____.]

(ABDUL HAMEED MEMON)
SECRETARY (ST L&P)