

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, ECONOMIC AFFAIRS, STATISTICS AND REVENUE
(REVENUE DIVISION)

Islamabad, the 25th June, 2011.


**NOTIFICATION
(CUSTOMS)**

S.R.O.646(I)/2011.- In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Federal Government is pleased to remit whole amount of penalties and surcharge under section 202A, payable by a person against whom an amount of customs-duty is outstanding on account of any audit observation, audit report, demand notice or any adjudication order or who has failed to pay any amount of customs-duty or claimed inadmissible refund or drawback of customs-duty due to any reason, subject to the condition that the outstanding principal amount of customs-duty is paid by the 30th June, 2011.

2. Nothing in this Notification shall entitle any person to claim or take refund of any amount of penalty or surcharge already paid by or recovered from him before the issuance of this Notification.

3. In a case where refund becomes due to any person in consequence of a decision or judgment at any stage after the issuance of this Notification, the customs duty deposited by that person under this Notification shall be refunded to him.

[C. No.17(I)8/L&P/2001(pt)]


(Mumtaz Haidef Rizvi)
Additional Secretary

GOVERNMENT OF PAKISTAN
MINISTRY OF ECONOMIC AFFAIRS
STATISTICS AND REVENUE
(REVENUE DIVISION)

Islamabad, the 25th June, 2011

**NOTIFICATION
(INCOME TAX)**

S.R.O.647(I)/2011. – In exercise of the powers conferred by section 183 of the Income Tax Ordinance, 2001 (XLIV of 2001), the Federal Government is pleased to exempt penalty and default surcharge as provided under the said Ordinance in cases where,-

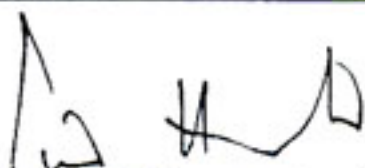
- (i) the withholding agents have not deducted advance withholding tax as required under the Income Tax Ordinance, 2001 (XLIV of 2001); or
- (ii) the withholding agents have deducted or withheld income tax but not deposited the tax deducted or withheld within due dates as prescribed under the Income Tax Ordinance, 2001 (XLIV of 2001)

and the withholding agents, specified in clauses (i) and (ii) above, deposit the due amount of tax in the Government treasury on or before 30th June, 2011.

2. Nothing in this notification shall entitle any person to claim or take refund of any amount of penalty or surcharge already paid by or recovered from him before the issuance of this Notification.

3. In a case where refund becomes due to any person in consequence of a decision or judgment of court at any stage after the issuance of this Notification, the tax deposited by that person under this Notification shall be refunded to him.

[C. No.4(21)ITP/2011]


(Shahid Hussain Asad)
Additional Secretary

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, ECONOMIC AFFAIRS
STATISTICS AND REVENUE
(REVENUE DIVISION)


Islamabad, the 25th June, 2011.

NOTIFICATION
(SALES TAX AND FEDERAL EXCISE)

S. R.O.648(I)/2011.— In exercise of the powers conferred by section 34A of the Sales Tax Act, 1990 and sub-section (4) of section 16 of the Federal Excise Act, 2005, the Federal Government is pleased to exempt whole of the amount of default surcharge and penalties payable by a person against whom an amount of sales tax or federal excise duty is outstanding on account of any audit observation, audit report, show cause notice or any adjudication order, or who has failed to pay any amount of sales tax or federal excise duty or claimed inadmissible input tax credit, adjustment, refund, drawback or rebate due to any reason, subject to the condition that the outstanding principal amount of sales tax or federal excise duty is paid by 30th June, 2011.

2. Benefit of this notification shall not be available in cases of fraudulent refunds or drawback and other tax frauds.

[C.No.4(21)ITP/2011]


(Shahid Hussain Asad)
Additional Secretary

GOVERNMENT OF PAKISTAN
(Revenue Division)
Federal Board of Revenue
[Inland Revenue Wing]


C. No. 1/28-STB/2011/43306-R

Islamabad, the 28th June, 2011

**Chief Commissioner,
Large Taxpayers Unit,
Islamabd.**

SUBJECT: CLARIFICATION REGARDING SRO 648(I)/2011 DATED 25.06.2011.

I am directed to refer to your letter dated 11.06.2011 with reference to SRO 648(I)/2011 Dated 25.6.2011 and to clarify that in a case where refund becomes due to any person in consequence of a decision or judgment at any stage after the issuance of this Notification, the sales tax or federal excise duty deposited by that person under this Notification shall be refunded to him.


(Adnan Iqbal Swafi)
Second Secretary (ST&FE-Budget)

Copy to:

1. Member (FATE), FBR, Islamabad
2. All Chief Commissioners, RTOs/LTUs