

GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE  
[INLAND REVENUE WING]

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C. No. 3(3)ST-L&P/2009

Islamabad, the 2<sup>nd</sup> April, 2012

**FEDERAL EXCISE GENERAL ORDER NO. 01 /2012**

Subject: **CONDONATION OF TIME LIMIT UNDER SECTION 43 OF THE FEDERAL EXCISE ACT, 2005.**

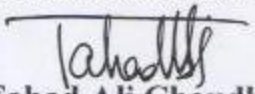
A number of applications are being received in the Board for condonation of the delay in filing of refund claim of Special Excise Duty (SED) beyond the prescribed time limit as required under section 44 of the Act. Processing of these applications has led to unnecessary involvement of the Board in operational matters besides creating hardship for taxpayers.

2. In order to mitigate the hardship of taxpayers, the Board, in exercise of powers conferred by section 43 of the Federal Excise Act, 2005 read with Rule 78 of Federal Excise Rules, 2005, is pleased to condone the delay in filing of refund claim of Special Excise Duty beyond the prescribed period for 90 days from the date of this order, subject to the following conditions:

- (i) the invoice relating to the transaction contains the full and correct name, address and registration number of both the supplier and the buyer besides other particulars specified in section 18 of the Act;
- (ii) the amount of tax involved has been paid;
- (iii) the transaction does not involve any closed, de-registered or blacklisted/suspended registration person;
- (iv) no case of tax fraud has been made out against the buyer or the seller; and
- (v) all other provisions of the Sales Tax Act, 1990 and Federal Excise Act, 2005, as far as applicable, have been fulfilled; and

3. By means of this order, all cases of delay stand condoned automatically, provided the conditions at (i) to (v) above are fulfilled.

4. Permission of filing refund claims in the light of aforesaid condonation shall not be treated as a right to any input adjustment/refund which has to be determined by the field formation after pre-refund audit/scrutiny of the claims in accordance with the provisions of the Sales Tax Act, 1990, the Federal Excise Act, 2005, and Rules & Instructions of the Board issued from time to time, as far as applicable.

  
(Fahad Ali Chaudhary)  
Second Secretary (ST-L&P)

Copy to The Chief Commissioner, All LTUs/RTOs.