

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 15th November, 2010.

NOTIFICATION
(SALES TAX)

S.R.O. 1042(I)/2010.— In exercise of the powers conferred under section 50 of the Sales Tax Act, 1990, read with sub-section (2) of section 8, sub-section (2) of section 22, section 26, sub-section (6) of section 47A, sections 48, 50A, 52, 52A and 66 thereof, the Federal Board of Revenue is pleased to direct following further amendments in Sales Tax Rules, 2006, namely:—

In the aforesaid Rules, in rule 26A, —

(1) for sub-rule (4), the following shall be substituted, namely: —

“(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.”;

(2) for sub-rule (6), the following shall be submitted, namely: —

“(6) Refund claims under this rule shall be processed by Risk Management System (RMS) of FBR IT system within two working days of electronic submission of refund claim in the RCPS format. The system 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 upto eight weeks, from the date of aforesaid communication by the system, to get these objections cleared. The system will reprocess these claims after eight weeks or receipt of reply by the refund claimant, whichever is earlier, and clear any portion on which the objections have been removed (mainly due to receipt of updated information). After being so processed if any amount still remains un-cleared, the same shall then be processed under the other rules of this Chapter.”; and

(3) in sub-rule (8), after the word “audit”, the following shall be added, namely: —

“Post refund desk audit will be conducted of all refund claims. Comprehensive audit will be conducted of those claims which are found risky.”.

[F. No. 3(1)ST-L&P/2010]



(Azood-ul-Mehdi)
Second Secretary (ST-L&P)