

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 29th August, 2019.

NOTIFICATION
(Income Tax)

S.R.O. 968(I)/2019.- The following draft of certain further amendments in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for information of all persons likely to be affected thereby and, as required by sub-section (3) of said section, notice is hereby given that objection or suggestions thereon, if any, may for consideration of the Federal Board of Revenue be sent within seven days of publication of the draft in the official Gazette. Objections or suggestions, which may be received from any person in respect of the said draft, before the expiry of the aforesaid period, shall be considered by the Federal Board of Revenue namely:-

DRAFT AMENDMENTS

In the aforesaid Rules, in the Second Schedule, after Part-II-O, the following new Part-II-P shall be added, namely:-

**“Part-II-P
Electronic Return for Companies for Tax Year 2019**

Edit		Save		Submit		Cancel		Print		✕	
Task	114(1) (Return of Income filed voluntarily for complete year) +							Transaction Date			
Name								Registration No.			
Period		Tax Year	2019	Valid Upto		Due Date		Document Date		Submission Date: *	
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
<div style="display: flex; justify-content: space-between;"> ▼ Property Calculate Import Previous Return </div>											
Receipts / Deductions											
Business	Income / (Loss) from Property		2000								
Capital Assets	Total Receipts from Property		2029								
Other Sources	Rent Received or Receivable		2001								
Foreign Sources / Agriculture	1/10th of amount not adjustable against Rent		2002								
Tax Chargeable / Payments	Forfeited Deposit under a Contract for Sale of Property		2003								
	Recovery of Unpaid Irrecoverable Rent allowed as deduction		2004								
	Unpaid Liabilities exceeding three Years		2005								
	Total Deductions from Property		2099								
	1/5th of Rent of Building for Repairs		2031								
	Insurance Premium		2032								
	Local Rate / Tax / Charge / Cess		2033								
	Ground Rent		2034								
	Profit on Capital borrowed for Investment in Property		2035								
	Share in Rental Income Paid to HBFC / Banks		2036								
	Rent Collection Expenditure		2037								
	Legal Service Charges		2038								
	Amount claimed as Irrecoverable Rent		2039								
	Payment of Liabilities treated as Income		2097								
	Other Deductions against Rent		2098								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
										Calculate	Import Previous Return	
▶ Property												
▼ Business												
Manufacturing / Trading Items	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
Other Revenues	Income / (Loss) from Business	3000										
Management, Administrative, Selling & Financial Expenses	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029										
Inadmissible / Admissible Deductions	Gross Revenue (excluding Sales Tax, Federal Excise)	3009										
Adjustments	Gross Domestic Sales / Services Fee	3004										
Business Assets / Equity / Liabilities	Gross Exports Sales / Services Fee	3008										
Transactions > PKR 50 Million with Non-Residents Associates	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019										
	Domestic Commission / Brokerage / Discount / Freight Outward, etc.	3011										
	Foreign Commission / Brokerage / Discount / Freight Outward, etc.	3012										
	Rebates / Duty Drawbacks	3070										
▶ Capital Assets	Cost of Sales / Services	3030										
▶ Other Sources	Opening Stock	3039										
▶ Foreign Sources / Agriculture	Domestic Raw Material / Components Opening Balance	3035										
▶ Tax Chargeable / Payments	Import Raw Material / Components Opening Balance	3036										
	Stores / Spares Opening Balance	3037										
	Fuel Opening Balance	3038										
	Work in Process Opening Balance	3034										
	Self-Manufactured Finished Goods Opening Balance	3033										
	Domestic Finished Goods Opening Balance	3031										
	Import Finished Goods Opening Balance	3032										
	Net Purchases (excluding Sales Tax, Federal Excise)	3059										
	Net Domestic Purchases Raw Material / Components	3055										
	Net Import Raw Material / Components	3056										
	Net Stores / Spares Purchases	3057										
	Net Fuel Purchases	3058										
	Net Domestic Purchases Finished Goods	3051										
	Net Import Finished Goods	3052										
	Consumed	3069										
	Domestic Raw Material / Components Consumed	3065										
	Import Raw Material / Components Consumed	3066										
	Stores / Spares Consumed	3067										
	Fuel Consumed	3068										
	Work in Process Consumed	3064										
	Self-Manufactured Finished Goods Consumed	3063										
	Domestic Finished Goods Consumed	3061										

Import Finished Goods Consumed	3062				
Direct Expenses	3089				
Salaries / Wages	3071				
Power	3073				
Gas	3074				
Repair / Maintenance	3077				
Insurance	3080				
Royalty	3081				
Fee for Technical Services	3082				
Other Direct Expenses	3083				
Accounting Amortization	3087				
Accounting Depreciation	3088				
Closing Stock	3099				
Domestic Raw Material / Components Closing Balance	3095				
Import Raw Material / Components Closing Balance	3096				
Stores / Spares Closing Balance	3097				
Fuel Closing Balance	3098				
Work in Process Closing Balance	3094				
Self-Manufactured Finished Goods Closing Balance	3093				
Domestic Finished Goods Closing Balance	3091				
Import Finished Goods Closing Balance	3092				
Gross Profit / (Loss)	3100				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification																																																																								
<ul style="list-style-type: none"> ▶ Property ▼ Business <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 40%;">Description</th> <th style="width: 10%;">Code</th> <th style="width: 15%;">Total Amount</th> <th style="width: 15%;">Amount Exempt from Tax / Subject to Fixed / Final Tax</th> <th style="width: 10%;">Amount Subject to Normal Tax</th> <th style="width: 5%;">Action</th> </tr> </thead> <tbody> <tr> <td>Manufacturing / Trading Items</td> <td>Other Revenues</td> <td>3129</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other Revenues</td> <td>Fee for Technical / Professional Services</td> <td>3101</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Management, Administrative, Selling & Financial Expenses</td> <td>Fee for Other Services</td> <td>3102</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Inadmissible / Admissible Deductions</td> <td>Profit on Debt</td> <td>3106</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Adjustments</td> <td>Royalty</td> <td>3107</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Business Assets / Equity / Liabilities</td> <td>License / Franchise Fee</td> <td>3108</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Transactions > PKR 50 Million with Non-Residents Associates</td> <td>Accounting Gain on Sale of Intangibles</td> <td>3115</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Accounting Gain on Sale of Assets</td> <td>3116</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Others</td> <td>3128</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments 											Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action	Manufacturing / Trading Items	Other Revenues	3129					Other Revenues	Fee for Technical / Professional Services	3101					Management, Administrative, Selling & Financial Expenses	Fee for Other Services	3102					Inadmissible / Admissible Deductions	Profit on Debt	3106					Adjustments	Royalty	3107					Business Assets / Equity / Liabilities	License / Franchise Fee	3108					Transactions > PKR 50 Million with Non-Residents Associates	Accounting Gain on Sale of Intangibles	3115						Accounting Gain on Sale of Assets	3116						Others	3128					Calculate	Import Previous Return
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Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
Management, Administrative, Selling & Financial Expenses		3199									
Rent		3151									
Rates / Taxes / Cess		3152									
Salaries / Wages / Perquisites / Benefits		3154									
Traveling / Conveyance / Vehicles Running / Maintenance		3155									
Electricity / Water / Gas		3158									
Communication		3162									
Repair / Maintenance		3165									
Stationery / Printing / Photocopies / Office Supplies		3166									
Advertisement / Publicity / Promotion		3168									
Insurance		3170									
Professional Charges		3171									
Profit on Debt (Financial Charges / Markup / Interest)		3172									
Donation / Charity		3174									
Brokerage / Commission		3178									
Other Indirect Expenses		3180									
Directors Fee		3183									
Workers Profit Participation Fund		3185									
Provision for Doubtful / Bad Debts		3191									
Provision for Obsolete Stocks / Stores / Spares / Fixed Assets		3192									
Provision for Diminution in Value of Investment		3193									
Irrecoverable Debts Written off		3186									
Obsolete Stocks / Stores / Spares / Fixed Assets Written off		3187									
Accounting (Loss) on Sale of Intangibles		3195									
Accounting (Loss) on Sale of Assets		3196									
Accounting Amortization		3197									
Accounting Depreciation		3198									
Accounting Profit / (Loss)		3200									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification						
▶ Property										Calculate	Import Previous Return				
▼ Business															
										Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Manufacturing / Trading Items	Inadmissible Deductions										3239				
Other Revenues	Add Backs u/s 29(2) Provision for Doubtful Debts										3201				
Management, Administrative, Selling & Financial Expenses	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets										3202				
Inadmissible / Admissible Deductions	Add Backs Provision for Diminution in Value of Investment										3203				
Adjustments	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized										3204				
Business Assets / Equity / Liabilities	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains										3205				
Transactions > PKR 50 Million with Non-Residents Associates	Add Backs u/s 21(b) Amount of Tax Deducted at Source										3206				
	Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid										3207				
	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit										3208				
▶ Capital Assets	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds										3209				
▶ Other Sources	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source										3210				
▶ Foreign Sources / Agriculture	Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation										3211				
▶ Tax Chargeable / Payments	Add Backs u/s 21(h) Personal Expenditure										3212				
	Add Backs u/s 21(j) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member										3213				
	Add Backs u/s 21(l) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode										3215				
	Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode										3216				
	Add Backs u/s 21(n) Capital Expenditure										3217				
	Add Backs u/s 67(1) Expenditure attributable to Non-Business Income										3218				
	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years										3219				
	Add Backs u/s 100C(1)(d) - Administrative and management expenses exceeding 15% of total receipts of NPOs, Trusts, & Welfare Institutions										3221				
	Add Backs u/s 28(1)(b) Lease Rental not admissible										3220				
	Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit										3224				
	Add Backs Tax Gain on Sale of Intangibles										3225				
	Add Backs Tax Gain on Sale of Assets										3226				
	Add Backs Pre-Commencement Expenditure / Deferred Cost										3230				
	Other Inadmissible Deductions										3234				
	Add Backs Accounting (Loss) on Sale of Intangibles										3235				
	Add Backs Accounting (Loss) on Sale of Assets										3236				
	Add Backs Accounting Amortization										3237				
	Add Backs Accounting Depreciation										3238				

Admissible Deductions	3259				
Accounting Gain on Sale of Intangibles	3245				
Accounting Gain on Sale of Assets	3246				
Tax Amortization for Current Year	3247				
Tax Depreciation / Initial Allowance for Current Year	3248				
Pre-Commencement Expenditure / Deferred Cost	3250				
Other Admissible Deductions	3254				
Tax (Loss) on Sale of Intangibles	3255				
Tax (Loss) on Sale of Assets	3256				
Unabsorbed Tax Amortization for Previous Years	3257				
Unabsorbed Tax Depreciation for Previous Years	3258				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
										Calculate	Import Previous Return
▶ Property											
▼ Business											
Manufacturing / Trading Items											
Other Revenues											
Management, Administrative, Selling & Financial Expenses											
Inadmissible / Admissible Deductions											
Adjustments											
Business Assets / Equity / Liabilities											
Transactions > PKR 50 Million with Non-Residents Associates											
▶ Capital Assets											
▶ Other Sources											
▶ Foreign Sources / Agriculture											
▶ Tax Chargeable / Payments											

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
Unadjusted (Loss) from Business for 2013	327013				
Unadjusted (Loss) from Business for 2014	327014				
Unadjusted (Loss) from Business for 2015	327015				
Unadjusted (Loss) from Business for 2016	327016				
Unadjusted (Loss) from Business for 2017	327017				
Unadjusted (Loss) from Business for 2018	327018				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
▶ Property										Calculate	Import Previous Return
▼ Business											
	Description					Code	Receipts	Payments			Action
	Total Value of Revenue Transactions with Non-Resident associates					3849					
Manufacturing / Trading Items	Raw Material / Components					3801					
Other Revenues	Finished Goods					3802					
Management, Administrative, Selling & Financial Expenses	Stock in Trade					3803					
Inadmissible / Admissible Deductions	Others					3804					
Adjustments	Rent					3805					
Business Assets / Equity / Liabilities	Royalty / License Fee / Franchise Fee					3806					
Transactions > PKR 50 Million with Non-Residents Associates	Intangibles					3807					
	Fee for Managerial / Financial / Administrative / Marketing / Training Services					3808					
	Fee for Engineering / Technical / Construction Services					3809					
	Fee for Research / Development Services					3810					
▶ Capital Assets	Commission					3811					
▶ Other Sources	Profit on Debt (Financial Charges / Markup / Interest)					3812					
▶ Foreign Sources / Agriculture	Dividend (Common / Preferred Stock / Deemed Dividend)					3813					
▶ Tax Chargeable / Payments	Insurance Premium					3814					
	Guarantees					3815					
	Others (including Derivatives)					3816					
	Expenses Reimbursement at cost					3817					
	Total Value of Capital Transactions with Non-Resident associates					3899					
	Interest Bearing Loan Opening Balance					3851					
	Interest Bearing Loan Closing Balance					3852					
	Interest Free Loan Opening Balance					3853					
	Interest Free Loan Closing Balance					3854					
	Investments					3855					
	Property of Capital Nature					3856					
	Service / Tangible / Intangible Property, etc. for Non-Monetary Consideration under any arrangement including Exchange, Swap, Barter, Bonus, Discount, etc. (Yes=1, No=0)					3891					
	Service / Tangible / Intangible Property, etc. for Nil Consideration (Yes=1, No=0)					3892					
	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0)					3893					
	Number of Associates having dealings with					3894					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
▶ Property										Calculate	Import Previous Return			
▶ Business														
	Description									Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▼ Capital Assets	Consideration Received on Disposal of Capital Assets Held Long Term									4009				
Long Term	Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses									4019				
Short Term	Net Gain / (Loss) on Capital Assets Held Long Term									4020				
Adjustments	Consideration Received on Disposal of Securities held long term									4008				
▶ Other Sources	Cost of Acquisition of Securities including Ancillary Expenses held long term									4018				
▶ Foreign Sources / Agriculture	Net Gain / (Loss) on Securities held long term									4021				
▶ Tax Chargeable / Payments														

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
▶ Property										Calculate	Import Previous Return			
▶ Business														
	Description									Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▼ Capital Assets	Consideration of Capital Assets held Short Term									4029				
Long Term	Cost of Acquisition of Capital Assets held Short Term including Ancillary Expenses									4039				
Short Term	Net Gain / (Loss) on Capital Assets held Short Term									4040				
Adjustments	Consideration Received on Disposal of Securities held short term									4028				
▶ Other Sources	Cost of Acquisition of Securities including Ancillary Expenses held short term									4038				
▶ Foreign Sources / Agriculture	Net Gain / (Loss) on Securities held short term									4041				
▶ Tax Chargeable / Payments														

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
▶ Property										Calculate	Import Previous Return			
▶ Business														
	Description									Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▼ Capital Assets	Unadjusted (Loss) from Capital Assets for 2013									409913				
Long Term	Unadjusted (Loss) from Capital Assets for 2014									409914				
Short Term	Unadjusted (Loss) from Capital Assets for 2015									409915				
Adjustments	Unadjusted (Loss) from Capital Assets for 2016									409916				
▶ Other Sources	Unadjusted (Loss) from Capital Assets for 2017									409917				
▶ Foreign Sources / Agriculture	Unadjusted (Loss) from Capital Assets for 2018									409918				
▶ Tax Chargeable / Payments														

										Calculate	Import Previous Return		
										Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action	
										Total Amount			
										Code	Description		
▶ Property													
▶ Business													
▶ Capital Assets													
▼ Other Sources													
Receipts / Deductions													
▶ Foreign Sources / Agriculture													
▶ Tax Chargeable / Payments													
										5000	Income / (Loss) from Other Sources		
										5029	Receipts from Other Sources		
										5002	Royalty		
										5003	Profit on Debt (Interest, Yield, etc)		
										5004	Ground Rent		
										5005	Rent from sub lease of Land or Building		
										5006	Rent from lease of Building with Plant and Machinery		
										5016	Loan, Advance, Deposit or Gift received in Cash		
										5017	Capital Gains on Disposal of Assets outside Pakistan		
										5028	Other Receipts		
										5018	Difference in value of immovable property determined under section 68 and value recorded by the authority registering or attesting the transfer u/s 111(4)(c)		
										5089	Deductions from Other Sources		
										5088	Other Deductions		

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property										Calculate	Import Previous Return	
▶ Business	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
▶ Capital Assets	Foreign Property Income / (Loss)		6029									
▶ Other Sources	Foreign Property Income / (Loss)		6021									
▼ Foreign Sources / Agriculture	Foreign Property Income / (Loss)		6022									
Foreign Sources	Foreign Property Income / (Loss)		6023									
Agriculture	Foreign Property Income / (Loss)		6024									
▶ Tax Chargeable / Payments	Foreign Business Income / (Loss)		6039									
	Foreign Business Income / (Loss)		6031									
	Foreign Business Income / (Loss)		6032									
	Foreign Business Income / (Loss)		6033									
	Foreign Business Income / (Loss)		6034									
	Foreign Capital Gains / (Loss)		6049									
	Foreign Capital Gains / (Loss)		6041									
	Foreign Capital Gains / (Loss)		6042									
	Foreign Capital Gains / (Loss)		6043									
	Foreign Capital Gains / (Loss)		6044									
	Foreign Other Sources Income / (Loss)		6059									
	Foreign Other Sources Income / (Loss)		6051									
	Foreign Other Sources Income / (Loss)		6052									
	Foreign Other Sources Income / (Loss)		6053									
	Foreign Other Sources Income / (Loss)		6054									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property										Calculate	Import Previous Return	
▶ Business	Description		Code	Amount						Action		
▶ Capital Assets	Agriculture Income		6100									
▶ Other Sources	Agriculture Income Tax		9291									
▼ Foreign Sources / Agriculture												
Foreign Sources												
Agriculture												
▶ Tax Chargeable / Payments												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property										Calculate	Import Previous Return	
▶ Business	Description		Code	Total	Inadmissible	Admissible	Action					
▶ Capital Assets	Deductible Allowances		9009									
▶ Other Sources	Workers Welfare Fund u/s 60A		9002									
▶ Foreign Sources / Agriculture	Workers Profit Participation Fund u/s 60B		9003									
▼ Tax Chargeable / Payments	Charitable Donations u/c 61, Part I, 2nd Schedule		9004									
Deductible Allowances												
Tax Credits												
Adjustable Tax												
Final / Fixed / Minimum / Average / Relevant / Reduced Tax												
Computations												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property										Calculate	Import Previous Return	
▶ Business	Description		Code	Eligible Amount	Ineligible Amount	Tax Credit	Action					
▶ Capital Assets	Tax Credits		9329									
▶ Other Sources	Tax Credit for Charitable Donations u/s 61		9311									
▶ Foreign Sources / Agriculture	Tax Credit for Employment Generation by Manufacturers u/s 64B		9310									
▼ Tax Chargeable / Payments	Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B		93161									
Deductible Allowances	BF Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B		93162									
Tax Credits	BF Tax Credit for Equity Investment in Plant and Machinery u/s 65B		93164									
Adjustable Tax	Tax Credit for Enlistment in Registered Stock Exchange u/s 65C		9317									
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Tax Credit for Newly Established Industrial Undertaking u/s 65D		9318									
Computations	Tax Credit for Investment in Plant and Machinery by Existing Company u/s 65E		9319									
	Tax Credit u/s 103		9320									
	Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C		9323									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
										Calculate	Import Previous Return
▶ Property											
▶ Business											
▶ Capital Assets											
▶ Other Sources											
▶ Foreign Sources / Agriculture											
▼ Tax Chargeable / Payments											
Deductible Allowances											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action					
	Adjustable Tax	640000									
	Import u/s 148 @1%	64010002									
	Import u/s 148 @2%	64010004									
	Import u/s 148 @3%	64010006									
	Import u/s 148 @4.5%	64010009									
	Import u/s 148 @5.5%	64010011									
	Import u/s 148 @6%	64010012									
	Profit on Debt u/s 151 from NSC / PO Deposits	64040001				+					
	Profit on Debt u/s 151 from Bank Accounts / Deposits	64040002				+					
	Profit on Debt u/s 151 from Government Securities	64040003				+					
	Profit on Debt u/s 151 from Others	64040004				+					
	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007									
	Profit on Debt to a Non-Resident u/s 152(2)	64050008				+					
	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009									
	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012									
	Payment for Goods u/s 153(1)(a) @1%	64060002									
	Payment for Goods u/s 153(1)(a) @1.5%	64060003									
	Payment for Goods u/s 153(1)(a) @2%	64060004									
	Payment for Goods u/s 153(1)(a) @4%	64060008									
	Payment for Services u/s 153(1)(b) @1%	64060102									
	Payment for Services u/s 153(1)(b) @2%	64060104									
	Payment for Services u/s 153(1)(b) @8%	64060116									
	Payment for Services u/s 153(1)(b) @12%	64060124									
	Rent of Property u/s 155	64080001				+					
	Cash Withdrawal from Bank u/s 231A	64100101				+					
	Certain Banking Transactions u/s 231AA	64100201				+					
	Motor Vehicle Registration Fee u/s 231B(1)	64100301				+					
	Motor Vehicle Transfer Fee u/s 231B(2)	64100302				+					
	Motor Vehicle Sale u/s 231B(3)	64100303				+					
	Motor Vehicle Leasing u/s 231B(1A)	64100304				+					
	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201									
	Goods Transport Public Vehicle Tax u/s 234	64130001				+					
	Passenger Transport Public Vehicle Tax u/s 234	64130002				+					

Private Vehicle Tax u/s 234	64130003				+
Electricity Bill of Commercial Consumer u/s 235	64140001				+
Electricity Bill of Industrial Consumer u/s 235	64140002				+
Telephone Bill u/s 236(1)(a)	64150001				+
Cellphone Bill u/s 236(1)(a)	64150002				+
Prepaid Telephone Card u/s 236(1)(b)	64150003				+
Phone Unit u/s 236(1)(c)	64150004				+
Internet Bill u/s 236(1)(d)	64150005				+
Prepaid Internet Card u/s 236(1)(e)	64150006				+
Purchase by Auction u/s 236A	64150101				
Domestic Air Ticket Charges u/s 236B	64150201				
Sale / Transfer of Immovable Property u/s 236C	64150301				
Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302				
Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303				
Functions / Gatherings Charges u/s 236D	64150401				
Issuance of License to Cable Opeartors u/s 236F	64150601				
Renewal of License to Cable Opeartors u/s 236F	64150602				
Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150603				
Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150604				
Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605				
Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701				
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702				
Purchase by Retailers u/s 236H	64150801				
Issuance / Renewal of License to Dealers / Commission Agents / Arhatis u/s 236J	64151001				
Purchase / Transfer of Immovable Property u/s 236K	64151101				
Purchase of International Air Ticket u/s 236L	64151201				
Banking transactions otherwise than through cash u/s 236P	64151501				
Education related expenses remitted abroad u/s 236R	64151701				
Advance tax on extraction of minerals u/s 236V	64151904				
Tobacco u/s 236X	64152101				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification						
										Calculate	Import Previous Return				
Property	Description									Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action	
Business	Final / Fixed / Minimum / Average / Relevant / Reduced Tax									640001					
Capital Assets	Import u/s 148 @1%									64010052					
Other Sources	Payable u/s 101A @ 10%									64010041					
Foreign Sources / Agriculture	Payable u/s 101A @ 20%									64010042					
Tax Chargeable / Payments	Import u/s 148 @2%									64010054					
Deductible Allowances	Import u/s 148 @3%									64010056					
Tax Credits	Import u/s 148 @4%									64010058					
Adjustable Tax	Import u/s 148 @4.5%									64010059					
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Import u/s 148 @5.5%									64010061					
Computations	Import u/s 148 @6%									64010062					
	Import u/s 148 @1.75%									64010081					
	Import of Edible Oil u/s 148 @5.5%									64010161					
	Import of Packing Material u/s 148 @5.5%									64010181					
	Dividend u/s 150 @7.5%									64030052					
	Dividend u/s 150 @10%									64030053					
	Dividend u/s 150 @12.5%									64030054					
	Dividend u/s 150 @15%									64030055					
	Return on investment in sukuks u/s 5AA									64030098					
	Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5									64030099					
	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule									64050051					
	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule									64050052					
	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule									64050053					
	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule									64050054					
	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule									64050055					
	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule									64050056					
	Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule									64050057					
	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule									64050096					+
	Royalty / Fee for Technical Services to a Non-Resident covered under ADTT									64050097					
	Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT									64050098					
	Payment for foreign produced commercials to a Non-Resident u/s 152A									64050100					

Payment for Goods u/s 153(1)(a) @1%	64060052				
Payment for Goods u/s 153(1)(a) @1.5%	64060053				
Payment for Goods u/s 153(1)(a) @2%	64060054				
Payment for Goods u/s 153(1)(a) @4%	64060058				
Payment for Services u/s 153(1)(b) @1%	64060152				
Payment for Services u/s 153(1)(b) @1.5%	64060153				
Payment for Services u/s 153(1)(b) @2%	64060154				
Payment for Services u/s 153(1)(b) @8%	64060166				
Receipts from Contracts u/s 153(1)(c) @7%	64060264				
Fee for Export related Services u/s 153(2) @1%	64060352				
Export Proceeds u/s 154(1) @1%	64070054				
Foreign Indenting Commission u/s 154(2)	64070151				
Sale Proceeds of goods to exporter u/s 154(3)	64070152				
Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070153				
Contract Payments to indirect exporter u/s 154(3B)	64070154				
Export Proceeds u/s 154(3C)	64070155				
Prize on Prize Bond u/s 156	64090051				
Winnings from Crossword Puzzle u/s 156	64090052				
Winnings from Raffle u/s 156	64090053				
Winnings from Lottery u/s 156	64090054				
Winnings from Quiz u/s 156	64090055				
Winnings from Sale Promotion u/s 156	64090056				
Commission / Discount on petroleum products u/s 156A @12%	64090151				
Attributable income from controlled foreign company u/s 109A @ 15%	64120031				
No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70	64120045				
Brokerage / Commission u/s 233 @5%	64120060				
No. of imported mobile phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 730	64120046				
No. of imported mobile phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930	64120047				
Brokerage / Commission u/s 233 @8%	64120066				
No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970	64120048				
Brokerage / Commission u/s 233 @10%	64120070				
No. of imported mobile phones u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000	64120049				
Brokerage / Commission u/s 233 @12%	64120074				
No. of imported mobile phones u/s 148 exceeding 500\$ @ Rs. 5200	64120050				
CNG Station Gas Bill u/s 234A	64130151				
Tax collected u/s 235 from CNG station	64130152				+
Lease of rights to collect tolls u/s 236A(3)	64150102				

Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q (1)	64151651			
Rent of Machinery and equipment u/s 236Q (2)	64151652			
Sales of certain petroleum products u/s 236HA	64151653			
Dividend Specie u/s 236S @7.5%	64151802			
Dividend Specie u/s 236S @10%	64151803			
Dividend Specie u/s 236S @12.5%	64151804			
Dividend Specie u/s 236S @25%	64151806			
Dividend Specie u/s 236S @15%	64151807			
Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951			
Capital Gains on Immovable Property u/s 37(1A) @0%	64220051			
Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052			
Capital Gains on Immovable Property u/s 37(1A) @5%	64220053			
Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054			
Capital Gains on Immovable Property u/s 37(1A) @10%	64220055			
Capital Gains on immovable property u/s 37(1A) @3.75%	64220057			
Capital Gains on Securities u/s 37A @0%	64220151			
Capital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)	64220153			
Capital Gains on Securities u/s 37A @7.5%	64220157			
Capital Gains on Securities u/s 37A @12.5%	64220155			
Capital Gains on Securities u/s 37A @15%	64220156			
Capital Gains on Securities u/s 37A @ corporate tax rate	64220199			
Capital Gains on Securities u/r 6B, 4th Schedule @ Corporate Tax Rate	64220259			
Purchase of Locally Produced Edible Oil u/s 148(A)	64310053			
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051			
Receipts from Shipping Business of a resident person u/s 7A	64310055			
Fee for Transport Services outside Pakistan u/c (3), Part II, 2nd Sch @1%	64310061			
Fee for Advertising services by electronic and print media outside Pakistan u/c (3), Part II, 2nd Sch @0.75%	64310062			
Fee for Other Services outside Pakistan u/c (3), Part II, 2nd Sch @4%	64310063			
Income derived from sources outside Pakistan by Pakistan Cricket Board u/c (3B), Part II, 2nd Schedule @ 4%	64310064			
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.50%	64310071			
Tax on business income of builders u/s 7C (advance tax installments paid under Rule 13S)	64310072			
Tax on business income of developers u/s 7D (advance tax installments paid under Rule 13S)	64310073			
Surplus funds of NPO u/s 100C(1A)	64030093			
Tax on undistributed profits u/s 5A	64030094			
Accounting Profit after Tax	64030095			
Payable u/s 5A	64030096			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
										Calculate	Import Previous Return		
▶ Property													
▶ Business													
▶ Capital Assets													
▶ Other Sources													
▶ Foreign Sources / Agriculture													
▼ Tax Chargeable / Payments													
Deductible Allowances													
Tax Credits													
Adjustable Tax													
Final / Fixed / Minimum / Average / Relevant / Reduced Tax													
Computations													
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action							
	Income / (Loss) from Property	2000											
	Income / (Loss) from Business	3000											
	Gains / (Loss) from Capital Assets	4000											
	Income / (Loss) from Other Sources	5000											
	Foreign Income	6000											
	Agriculture Income	6100											
	Total Income	9000											
	Deductible Allowances	9009											
	Share of Partner Company in Income of AOP	9011											
	Taxable Income	9100											
	Tax Chargeable	9200											
	Normal Income Tax	920000											
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100											
	WWF	920900											
	Tax Credits	9329											
	Turnover / Tax Chargeable u/s 113 @0.2%	923152											
	Turnover / Tax Chargeable u/s 113 @0.25%	923163											
	Turnover / Tax Chargeable u/s 113 @0.5%	923155											
	Turnover / Tax Chargeable u/s 113 @1.25%	923160											
	Accounting Profit / Tax Chargeable u/s 113C @17%	923173											
	Income / Super Tax Chargeable	923181											
	Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b) / 152(2A)(b)	923192											
	Difference of Minimum Tax Chargeable u/s 113	923194											
	Difference of Alternate Corporate Tax u/s 113C	923197											
	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198											
	Refund Adjustment of Other Year(s) against Demand of this Year	92101											
	Withholding Income Tax	9201											
	Advance Income Tax	9202											
	Advance Income Tax u/s 147(A)	92022											
	Admitted Income Tax	9203											
	Demanded Income Tax	9204											
	Refundable Income Tax	9210											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
										Import Previous Return	Calculate	
Description		Code	WDV (BF)	Remaining Useful Years		Extent of Use		Amortization		Action		
Intangible		3305								+		
Expenditure providing Long Term Advantage / Benefit		330516										
Pre-Commencement Expenditure		3306										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
										Import Previous Return	Calculate	
Description		Code	WDV (BF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)	Action
Building (all types)		3302										
Ramp for Disabled Persons		330204										
Plant / Machinery (not Otherwise specified)		330301										
Computer Hardware / Allied Items / Equipment used in manufacture of IT products		330302										
Furniture (including fittings)		330303										
Technical / Professional Books		330304										
Below ground installations of mineral Oil concerns		330305										
Offshore Installations of mineral Oil concerns		330306										
Office Equipment		330307										
Machinery / Equipment eligible for 1st Year Allowance		330308										
Motor Vehicle (not plying for hire)		33041										
Motor Vehicle (plying for hire)		33042										
Ships		33043										
Aircrafts / Aero Engines		33044										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
										Import Previous Return	Calculate	
Description		Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable		Action		
Import of plastic raw materials under PCT heading 39.01 to 39.12 u/s 148		64010081										
Import of Edible Oil u/s 148 @5.5%		64010161										
Import of Packing Material u/s 148 @5.5%		64010181										
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule		64050094										
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule		64050095										
Payment for Services u/s 153(1)(b) @1%		64060152										
Payment for Services u/s 153(1)(b) @2%		64060154										
Payment for Services u/s 153(1)(b) @8%		64060166										
Payment for Goods u/s 153(1)(b) @14.5%		64060079										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)	Action			
Import u/s 148 @1%	64010052										
Import u/s 148 @2%	64010054										
Import u/s 148 @3%	64010056										
Import u/s 148 @4%	64010058										
Import u/s 148 @4.5%	64010059										
Import u/s 148 @5.5%	64010061										
Payment for Goods u/s 153(1)(a) @1%	64060052										
Payment for Goods u/s 153(1)(a) @1.5%	64060053										
Payment for Goods u/s 153(1)(a) @2%	64060054										
Payment for Goods u/s 153(1)(a) @4%	64060058										
Receipts from Contracts u/s 153(1)(c) @7%	64060264										
Fee for Export related Services u/s 153(2) @1%	64060352										
Export Proceeds u/s 154(1) @1%	64070054										
Foreign Indenting Commission u/s 154(2)	64070151										
Sale Proceeds of goods to exporter u/s 154(3)	64070152										
Sale Proceeds of of goods by industrial undertaking u/s 154(3A)	64070153										
Contract Payments to indirect exporter u/s 154(3B)	64070154										
Export Proceeds u/s 154(3C)	64070155										
Brokerage / Commission u/s 233 @5%	64120060										
Commission / Discount on petroleum products u/s 156A @12%	64090151										
Brokerage / Commission u/s 233 @8%	64120066										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
CPR No.	Date	Amount Code	Description	Amount	Tax Year				
No records found.									
Head Wise Summary									
Head of Account				Account					
No records found.									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Share Holder's Name									
Registration No.	Proprietor/Member/Partner Name				% in Capital	Capital Amount			
No records found.									


Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
	Code	Description							Action:
	3000	Final Accounts							+
0 record(s) found									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Attributes					Value				Action
Business Sector-1									+ <input type="checkbox"/>
Business Sector-2									+ <input type="checkbox"/>
Business Sector-3									+ <input type="checkbox"/>
Business Sector-4									+ <input type="checkbox"/>
Business Sector-5									+ <input type="checkbox"/>
Person Status									+ <input type="checkbox"/>
Residence Status									+ <input type="checkbox"/>
Do you have any transactions with Non-Resident associates (exceeding PKR 50 Millions)									+ <input type="checkbox"/>
Special Tax Rate for companies qualifying for 2% tax rate reduction from existing rates under clause (18B) of Part II of Second Schedule									+ <input type="checkbox"/>
Special Tax Rate for Dividend covered under ADDT									
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT									
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT									
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT									
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT									
Special Tax Rate for Shipping Income									
Special Tax Rate for Exploration and Production of Petroleum Income									
Has the company received from or provided to any non-resident any service, transfer of tangible or intangible property, or anything whatsoever, for which there was nil consideration?									
Has the company entered into any transaction by way of a mutual agreement / arrangement for the transfer / allocation / apportionment of profits / gains ?									
Has the company entered into any transaction by way of a mutual agreement / arrangement for the allocation / apportionment of or contribution to any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided by any one or more of such enterprises.									
Did a non-resident participate directly or indirectly in your capital, management or control during the tax year ?									
State the number of associates with which you had dealings during the tax year.									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
I, <input type="text" value="Enter Name"/> , CNIC No. <input type="text" value="Enter CNIC No"/> , as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.									
<input type="text"/>									<input type="button" value="Verify Pin"/>

2. This Notification shall be applicable for the Tax year 2019.

[F. No. 1(33) R & S /2019]


(Syed Hassan Sardar)
Secretary (Rules & SROs)