GOVERNMENT OF PAKISTAN
FEDERAL BOARD OF REVENUE
(REVENUE DIVISION)
(SALES TAX & FEDERAL EXCISE WING)
*****

C.No.3(1)ST-L&P/08 Islamabad, the 21st November, 2008

SALES TAX GENERAL ORDER 54 OF 2008

SUBJECT: EXERCISE OF POWERS BY FEDERAL BOARD OF REVENUE UNDER SECTION 74 OF THE SALES TAX ACT, 1990.

Section 74 of the Sales Tax Act, 1990, empowers the Federal Board of Revenue to extend any deadline or time limit provided in the Act for making any application or performing an act. The Board receives several requests for condoning time delays or allowing extension in exercise of aforesaid powers. Almost all such cases require confirmation of factual position. In order to ensure uniformity and transparency in such cases, the Board is pleased to prescribe the following procedure for exercise of aforesaid powers, namely:—

(i) The registered person shall apply to the Collector having jurisdiction for extension of time period specifying the grounds for delay.

(ii) The Collector after considering the grounds mentioned and any other information called for by him shall send his categorical recommendations regarding rejection or approval of the request specifying the reasons.

(iii) In case of positive recommendations, the Collector shall also suggest the period of extension.

(iv) **In case, a request is directly received in the Board, the same shall be forwarded to the concerned Collector for action as aforesaid. However, in cases where the Board is satisfied that sufficient information is available, the orders as deemed fit may be passed without referring the matter to the Collector.**

(v) **The Collector shall forward his recommendation to the Board within fifteen days of the receipt of the application in RTO/ LTU. In case the Collector calls for further information, the said period shall be reckoned from the day of receipt of such information.**

(vi) **After receipt of recommendations from the Collector, the Board shall examine the request and the recommendations and communicate approval or rejection of the request to Collector as well as to the applicant.**

(Muhammad Sadiq)
Secretary (ST&FE-L&P)

Copy to:

1. **All Collectors of Sales Tax & Federal Excise**
2. **All Chambers of Commerce & Industry**

(Muhammad Sadiq)
Secretary (ST&FE-L&P)