MOST IMMEDIATE

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

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C. No. (28)GST/CRO/2012/PT-II

Islamabad, the 8th May, 2012.

All Chief Commissioners Inland Revenue,
Large Taxpayers Units / Regional Tax Offices

Subject: **SUSPENSION OF REGISTERED PERSONS- UNIFORMITY IN PROCEDURE**

I am directed to refer to the subject and to say that various representations have been received in the Board regarding blocking, suspension and blacklisting of sales tax registration. In order to streamline the mechanism of suspensions/blacklisting the following instructions are being issued for implementation with immediate effect:

i. All such cases where suspension / blacklisting has already been made by the Central Registration Office on the recommendations of the Chief Commissioners be got reviewed at your end on priority to determine as to whether the action has been taken in accordance with the provisions of the Sales Tax Act, 1990 and Sales Tax Rules, 2006.

ii. In this regard attached is a list of those cases (soft copy of which has been e-mailed by CRO / Joint Director) which have been suspended, blacklisted or blocked. The list is to be examined with a view to ascertain if the RPs have been suspended on the FBR web portal / CRO data base through a written order of suspension or blacklisting, as the case may be, and to initiate the required action on top priority, accordingly.

iii. Only the Commissioner having jurisdiction over the RP will order suspension/blacklisting and where the suppliers, buyers are from other RTOs / LTUs, the facts of the case are to be forwarded to the concerned RTOs/LTUs for necessary action at their end.

iv. It is to be ensured that the written order of suspension or blacklisting, as the case may be, has been passed strictly in accordance with the provision of the Sales Tax Act, 1990 and Sales Tax Rules, 2006 by the Commissioner having the jurisdiction over the RP and the RP has been intimated also.

2. These instructions are to be conveyed to the officers working under your administrative control and acknowledgement of the same be sent to the Board as well.

(Haroon Masood)
Secretary (IR-Automation)

1. Copy for necessary action to General Manager (PRAL), for bringing the software of suspension / blacklisting of RPs in conformity with the Sales Tax Act 1990 and Sales Tax Rules 2006 on priority.
2. Copy to Central Registration Authority / Joint Director, Federal Board of Revenue, for necessary action at his end accordingly.