

# COMPUTERIZED RISK-BASED EVALUATION OF SALES TAX

(CREST)

Manual <sub>For</sub> Taxpayer

Version 1.0



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## Introduction

**Alham-do-lillah,** with the co-operation of taxpayers, FBR is now capturing the transactions made by the registered persons. This has enabled us to identify cases where any genuine registered person is denied benefit admissible under the Sales Tax Act. Accordingly, FBR has developed an end to end IT solution (CREST) of Sales Tax. This home grown system checks the information contained in monthly returns, Customs import and export data and cross matches each other for every registered person. Any exceptions pointed out by the system will be conveyed electronically to the concerned registered person who in turn can explain the position through attaching the supporting documents. The system has in built capacity to verify the veracity of the reply received from the registered person. CREST system is designed for Sales tax Registered persons based on their declarations and covers following areas:

#### • Purchases

Input tax adjustment of buyer which is cross matched with their suppliers' returns and Customs import data. Excess input adjustment of buyer is highlighted.

## • Zero Rated Sales

System segregates zero rated sales made to registered person with non-active status in ATL or blacklisted or suspended.

#### • Section 8B

Under Section 8B, there are certain restrictions on the input tax credit. However there are different categories of registered persons, who have been excluded from these restrictions. The system checks from returns whether a person claiming exemption from section 8B has rightly done so under the relevant Notification.

#### • Exports

In order to protect the genuine exporters, system points out any person who is claiming export in the return which is not matched with the Customs export data.

## • Commercial Imports

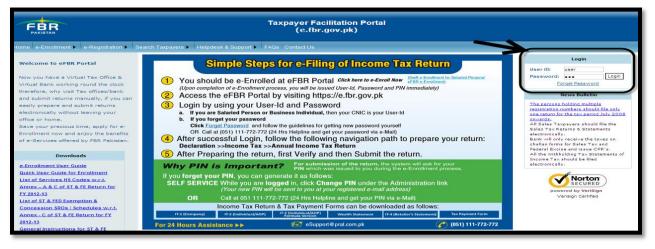
Any registered person who is a not a manufacturer and also not paying value addition tax on imports.



# 1. Login Screen

URL https://e.fbr.gov.pk is assigned to access CREST. The following screen appears:

- 1. Enter the User ID and Password which is used for filing of return.
- 2. Click Login button.



# 2. CREST.

CREST is available in the menu bar as an option. Selecting CREST leads to the screen where taxpayer is able to find the discrepancies. Following screen appears:



Selecting this option allows registered person to view summary of the generated discrepancies of the taxpayer. NTN and Name of the taxpayer is displayed. Taxpayer



can view all the discrepancies or can select a period to view period specific discrepancies. Following screen appears:

<b>REST</b>	Computerized Risk-Based Evaluation of Sales	Tax	Sign Out
	Тахрауе	r Discrepancy	
Taxpayer Summary:			
Tax Period: ALL	NTN:	Registered Person:	View Report
ALL 201211			Amount in Rs.
Sales Tax des 201210 201209 201208 201207	: have been found in the followings:		

Once 'All' or any period is selected, clicking 'View Report' displays the list of discrepancies. Following screen appears:

RE	S I	Compute Risk-Ba	P. R. March 14	alu	ation o	of Sa	iles Ta	x	F					Sign Out
						Tax	payer Disc	repa	incy					
Taxpayer S	Summary:													1
Tax Perio Sales Tax d	lescripencies		and the second se			:			Person:			)		unt in Rs.
-	Purch		Zero Rateo				Exports		Admissibility			1		-
Tax Period	Value	Тах	Value	Tax	Value	Tax		Tax	Value	Tax	Value	Tax	Value	Tax
201210	1,314,916,187	17,504,589		<u>0</u>	<u>0</u>	<u>0</u>	2,163,065			0	0		1,317,079,252	and the state of t
201209	1,779,520,808	13,721,302	<u>0</u>	<u>0</u>	4,034,597	<u>0</u>	8,692,470	0		0	0		1,792,247,875	
201208	1,519,173,994	222,843,116	<u>0</u>	<u>0</u>	3,512,893	1,933	5,495,522	0		0	0		1,528,182,409	222,845,049
201207	1,116,242,929	81,447,228	<u>o</u>	0	28,319	<u>0</u>	16,405,502	0		0	0	0 0	1,132,676,750	81,447,228
	5,729,853,918	335,516,235		- 11-	7,575,809	1,933	32,756,559	1.1.1					5,770,186,286	335,518,169

Clicking 'View Report' displays the summary of discrepancies of the taxpayer for the selected tax period. The list shows tax period, non verified Purchase, Zero Rated Sales, Imports and Exports and admissibility of Section 8B, Commercial Imports and total thereof.

## 3. Purchase

Selecting 'Value' or 'Tax' under Purchase leads to the 'Invoice Summary Cross Matching Screen'.



RE	S	Compute Risk-Ba	P. R. Lange of	valu	ation c	of Sa	ales Ta	x	F			1966		Sign Out
Taxpayer S	Summary					Тах	payer Disc	repa	incy					
Tuxpuyer	Junning,													
Tax Perio	od: ALL		NTN:				Regist	ered	Person:				View R	port
1/2004/00/00/00/00	Constant of Consta	_					-	192000					Amo	unt in Rs.
Sales Tax d	lescripencies	have been	n found in	n the f	ollowings									
	Purch	ase	Zero Rate	d Sales	Impor	ls	Exports		Admissibility (	of Section 8B	Commercial	Imports	Tota	
Tax Period	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax
201210	1,314,916,187	17,504,589	<u>à</u>	<u>0</u>	<u>0</u>	0	2,163,065	<u>0</u>		0 0	<u>0</u>	<u>0</u>	1,317,079,252	17,504,58
2 3 3 4 3 D 3 4 1 2 0 1 1	1,779,520,80	B,721,302	0		4,034,597	<u>0</u>	8,692,470	0		0 0	<u>0</u>	<u>0</u>	1,792,247,875	13,721,30
201209			0	0	3,512,893	1,933	5,495,522	0		2 0	. <u>o</u>	<u>0</u>	1,528,182,409	222,845.04
201209 201208	1,519,173,994	222,843,116	_ <u>×</u>											
	1,519,173,994 116,242,929				28,319	<u>0</u>	16,405,502	0		0 0	<u>0</u>	0	1,132,676,750	

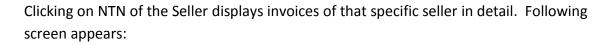
The next page shows detailed report of purchase discrepancy.

woic	o Summar	y Cross-matching:				axpayer Discr	epancy						
	Tax Period: 2			Buyer's	Name: Vi		1 1000	ack					
		Particular Of Suppliers		I	Declaratoin Of Su	ppliers		Declaration Of B	uyer	Differe	ıce (Buyer Decl - :	Supplier Decl)	
Sr No	NTN	Name	Rtn Sts	Inv	Value	Sales Tax	Inv	Value	Sales Tax	Inv	Value	Sales Tax	
1		AND REAL PROPERTY AND	Non-Filers				4	51,611,620	6,963,822	4	51,611,620	6,963,822	Feed Back
2	114444	AND TO MARKET	Non-Filers				13	17,566,386	2,810,621	13	17,566,386	2,810,621	Feed Back
3		Annalise (Brouth (Brants)	Non-Filers				4	17,169,315	2,747,090	4	17,169,315	2,747,090	Feed Back
4		And Street all the official	Filer	3	453,300	72,528	2	5,680,000	908,800	0	5,226,700	836,272	Feed Back
5		STREET, BREAKSTREET, STREET, S	Non-Filers				7	3,297,153	527,545	7	3,297,153	527,545	Feed Back
6			Filer	7	6,535,593	1,045,696	13	9,108,664	1,457,387	6	2,573,071	411,691	Feed Back
7		BOARD BRANCH BRANCH	Non-Filers				8	2,513,801	402,208	8	2,513,801	402,208	Feed Back
8		ALL OT ALL ADDRESS OF TAXABLE	Null-Filers				199	6,511,935	263,730	199	6,511,935	263,730	Feed Back
9			Filer	9	9,071,538	1,451,446	12	11,593,938	1,709,253	з	2,522,400	257,807	Feed Back
10			Non-Filers				12	2,274,559	248,128	12	2,274,559	248,128	Feed Back
11		PERSONAL PROPERTY AND INCOME.	Filer				22	1,412,295	208,792	22	1,412,295	208,792	Feed Back
12		Association as and	Null-Filers	JL JL			11	1,271,200	203,392	11	1,271,200	203,392	Feed Back
13		AN ADDRESS OF ADDRESS	Non-Filers				7	1,082,881	173,261	7	1,082,881	173,261	Feed Back
14	10000	There is a second the second second second	Non-Filers	1			10	1,020,708	163,313	10	1,020,708	163,313	Feed Back
15	-astass.	SALLS INTELLAT	Non-Filers				4	1,043,709	162,667	4	1,043,709	162,667	Feed Back
16		ACCORDENCE IN CONTRACTOR OF THE OWNER	Non-Filers				1	730,160	116,826	1	730,160	116,826	Feed Back
17		COLUMN DESCRIPTION OF	Null-Filers				60	616,226	91,760	60	616,226	91,760	Feed Back
18	100 00000	And the second second second second	Filer				21	494,734	75,663	21	494,734	75 662	Feed Back

Selected period, buyer's NTN and Name is displayed at the top of the list. The screen is divided in five sections. Particulars of seller which include NTN, Name and Status are displayed in first section. Status of the supplier can be filer/non-filer/null filer.

In the corresponding sections, No of invoices, value and amount of sales tax paid based on invoices of both the seller and the buyer after cross matching is displayed. In the next section difference of No of invoices, value and amount of sales tax paid is shown.

Last section requires feedback from the taxpayer on that specific discrepancy raised by the system.



U	RES		omputeriz Risk-Basec		ion of	Sale	s Tax	FB	R			Sign C
						Тахра	iyer Discrepai	ncy				
voi	ce Deta	ilLabel:										
6	y Period	: 201207	Supplier's I	NTN:	-	Supplier's	Name					
-	X I CHOU	All	Filter Data	and the second		Bac	of the local division of the local division of the					
		All				pende	d and BLACK	Row Indicat	es Blackliste	d		
-						pende	d and BLACK Buyer's Decla		es Blackliste	-	ifference (Buyer D Decl)	ecl - Supplier
ilct	Inv		R	ED Row Indi		spende Inv		aration Type		-		ecl - Supplier ST
kt	<b>Inv</b> 5091	Supplie	R	ED Row Indi	cates Sus		Buyer's Decla	aration		D	Decl)	ST
lct		Supplie Date	rs' Declation : Type	ED Row Indi Value	cates Sus	Inv	Buyer's Decla Date	aration Type Purchase	Value	D ST	Decl) Value	
kct	5091	Supplie Date 31-JUL-12	R rs' Declation : Type Sale Invoice	ED Row Indi Value 14,625	ST 2,340	<b>Inv</b> 5091	Buyer's Decla Date 31-JUL-12	aration Type Purchase Invoice Purchase	<b>Value</b> 256,950	D ST 41,112	Decl) Value 242,325	<b>ST</b> 38,772
kct	5091 5048	Supplie Date 31-JUL-12 17-JUL-12	R rs' Declation : Type Sale Invoice Sale Invoice	ED Row Indi Value 14,625 435	cates Sus st 2,340 70	<b>Inv</b> 5091 5048	Buyer's Decla Date 31-JUL-12 17-JUL-12	Type Purchase Invoice Purchase Invoice Purchase	Value 256,950 189,300	<b>ST</b> 41,112 30,288	Decl)           Value           242,325           188,865	<b>ST</b> 38,772 30,218

At Invoice detail level filter is provided on date, all or invoices of certain date can be viewed. Button is provided for feedback on this screen as well. Feedback can be given or pressing 'Back' button brings the cursor to the 'Invoice Summary Cross matching' Screen.

<b>REST</b>		uterize Based		on of Sales Ta	x	F	BR			Sign Out
Feed Back:				Taxpayer Disc	repa	incy				
Suppliers' NTN / Business Name:	e	1991. 1998	1000			Tax P	Period: <b>2012</b> 1	10	×	* = Required Field
		Particula	and declarato	in of Supplier	decla	aration of Buy	yer	Differen	nce (Buyer Decl - Sup	plier Decl)
	Rtn Sts	Inv	Value	Sales Tax	Inv	Value	Sales Tax	Inv	Value	Sales Tax
	Non-Filers	0	0	C	2	153,250	24,520	2	153,250	24,520
* Response: * Remarks:				×						
Attachment:		chment Nai BLOCK.mm jack		Browse	+					



# 4. Zero Rated Sales

Selecting 'Value' or 'Tax' under Zero Rated Sales leads to the Taxpayer's Summary screen that displays discrepancies related to sales after cross matching seller and buyers information. Following screen appears:

CRE	ST.	<sup>c</sup> ompute Risk-Ba		valua	ation o	of Sa	ales Ta	x	F	BAKISTA	R				Sign Out
Taxpayer S	Summary:					Тах	payer Disc	repa	incy						
Tax Perio	od: ALL		NTN:		16		Desiat	and the second	Person:						
Tax Ferre			191196	Stores.	-		Regist	ereu	reison.	1000	Contract of the			View R	port
Salos Tay d	escripencies	have been	found	n tho fe	llowing									Amo	unt in Rs.
Sales Tax d	escripencies Purcha		found i Zero Rate		ollowings Import		Exports		Admissibility	Of Se	ection 8B	Commercial	Imports	Amo	
Tax Period								Tax	Admissibility Value	ofs	ection 8B Tax	Commercial Value	Imports Tax		
	Purch	ase	Zero Rate	ed Sales	Impor	is 🛛		_		of s			Tax	Tota	l Tax
Tax Period	Purch Value	ase Tax	Zero Rato Value	ed Sales Tax	Impor	ts Tax	Value 2/168/065	Tax <u>0</u>			Tax	Value	Tax 0	Tota Value	Tax 17,504,58
Tax Period	Purch Value 1,314,916,187	ase Tax <u>17,504,589</u> <u>13,721,302</u>	Zero Rato Value	ed Sales	Import Value	ts Tax 0 0	Value 2,163,065 8,692,470	Tax <u>0</u>			Tax Q	Value 0	Tax 0	Tota Value 1,317,079,252	Tax 17,504,58 13,721,30
Tax Period 201210 201209	Purcha Value 1,314,916,187 1,779,520,808	Tax <u>17,50(4)589</u> <u>13,721,302</u> 222,843,116	Zero Rato Value	ed Sales Tax	Import Value 0 1.034,597	ts Tax 0 0 1.933	Value 2,163,065 8,692,470	<b>Tax</b> <u>0</u> <u>0</u>		0	Tax 0 0	<b>Value</b> <u>0</u> 0	Tax         0           0         0           0         0	Tota Value 1,317,079,252 1,792,247,875	Tax 17,504,58 13,721,30 222,845,04

The next page shows detailed report of Zero Rated Sales discrepancy.

			_			1	axpayer Disc	repancy						
voi	ce Sumi	mary Cross-m	atchir	ng:										
					Suppliers									
Ta	x Period:	201210	NTN	:	Name:									
-					1	Vie	ew Report	Back)						-
		rticular Of Buyers			oin Of Buyers			tion Of Supplier	75			- Buyer Decl)		
ir No	NTN	Name	Inv	Value	Sales Tax	Inv	Value 300,882	Sales Tax	Inv 1	Value 300,882	Sales Tax	Discrepency ANM,	FB Feed	
1		THE SEALER.				1	300,882	U	1	300,882	0	ANM,	Back	4
2			3	5,711,750	0	3	5,711,750	0	3	5,711,750	0	NA,	Feed Back	
3		Sarren Watar		1,506,000	0	2	5,271,000	0	1	3,765,000	0	ANM,	Feed	
-		CONTRACTOR OF	-	1/000/000	Ĩ	-	0,2,1,0000		-	577 007000		e and the	Back	
4		And Street, Street, St.	5	15,397,250	o	7	35,226,800	o	2	19,829,550	o	ANM,	Feed Back	
5						14	29,024,000	0	14	29,024,000	0	ANM, NON.F,	Feed Back	
6	-	-				21	<mark>45,7</mark> 21,000	o	21	45,721,000	O	ANM,	Feed Back	
7		ADDRESS TO				7	11,948,750	o	7	11,948,750	o	ANM,	Feed Back	
8		ARE DESCRIPTION	14	26,647,100	0	14	26,647,100	o	14	26,647,100	O	NA,	Feed Back	
9	· · · · · · · · · · · · · · · · · · ·	316745				11	17,901,000	0	11	17,901,000	o	ANM,	Feed Back	
10	-					1	319,624	o	1	319,624	0	ANM,	Feed Back	
		ALCOUNTS OF ALL AND				2	2 470 000	0	2	2 470 000	0	ANM	Feed	



## 5. Imports

Import discrepancies are based on comparing Import Tax declared in Customs with declaration of import in Sales Tax Return.

RE	ST.	Compute Risk-Ba		valua	ition o	of Sa	ales Ta	x	F		R				Sign Out
Taxpayer :	Summary:					Tax	payer Disc	repa	incy						
	,														
Tax Peri	od: ALL 💌		NTN:		- Care		Regist	ered	Person:	-	-			View R	eport
														Amo	unt in Rs.
ales lax d	lescripencies Purcha		Zero Rate		Inpor		Exports		Admissibility	Of S	ection 8B	Commerci	al Imports	Tota	1
	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value		Tax	Value	Тах	Value	Tax
Tax Period						A REAL PROPERTY.				0	0	6	0 0	1,317,079,252	17,504,58
Tax Period 201210	1,314,916,187	17,504,589		0	<u>0</u>	<u> </u>	2,163,065	0		<u> </u>	*		2 2		17,304,30
	1,314,916,187 1,779,520,808		<u>0</u> 0	9	0 4,034,59		2,163,065 8,692,470	0		0	<u>0</u>			1,792,247,875	C Broch Board and Andrew
201210		13,721,302	0 0 0	o q	0 4,034,59 3,512,893	statute and statute and	8,692,470			0 0	0 0		0 0		13,721,30
201210 201209	1,779,520,808	13,721,302 222,843,116	<u>0</u>	9	and the second state of the second state of the	statute and statute and	8,692,470	0		0			0 0 0 0	1,792,247,875	13,721,30 222,845,04

Clicking 'Value' or 'Tax' under Imports leads to 'Taxpayer's Summary' screen that displays detail of that discrepancy as shown below:

<b>RES</b>		A DUNNE	uterized Based Eva	aluation c	of Sales	Tax	FBF	र				Sign C
A1445 - A1					Taxpayer	Discrepancy						
Import Data	:											
Tax Period	: 201208	N	TN:	Registered P	erson:	ar maken ida					Back Amount	in Re
				As Per Re	turn		As Per Cus	iom Dat		Differen	ice	22
Collectorate	GD Type	GD No	GD Date	Value	Tax	Status	Value	Ta	x	Val	Tax	
LAFU	HC	723	04-JUN-12	1,294,875	207,180	Not Found		0	0	1,294,875	207,180 Feed	Back
KAPR	HC	1875	07-MAY-12	1,650,750	264,120	Not Found		0	0	1,650,750	264,120 Feed	Back
AFU	HC	136	01-AUG-12	71,775	11,484	Not Found		0	0	71,775	11,484 Feed	Back
AFU	HC	131	01-AUG-12	656,356	105,017	Not Found		0	0	656,356	105,017 Feed	Back
LAFU	HC	134	01-AUG-12	51,288	8,206	Not Found		0	0	51,288	8,206 Feed	Back
LAFU	HC	135	01-AUG-12	355,106	56,817	Not Found		0	0	355,106	56,817 Feed	Back
LAFU	HC	133	01-AUG-12	745,450	119,272	Not Found		0	0	745,450	119,272 Feed	Back
KPQI	HC	2865	20-JUL-12	4,456,319	713,011	Not Found		0	0	4,456,319	713,011 Feed	Back
KAPR	HC	3163	09-JUL-12	2,910,469	465,675	Not Found		0	0	2,910,469	465,675 Feed	Back
KAPR	HC	13670	30-JUL-12	2,916,650	466,664	Not Found		0	0	2,916,650	466,664 Feed	Back
	HC	4118	10-JUL-12	2,924,700	467,952	Not Found		0	0	2,924,700	467,952 Feed	Back
CAPR		4129	10-JUL-12	5,609,881	897,581	Not Found		0	0	5,609,881	897,581 Feed	Back
	HC							CLO HO	-	Contraction of the second s	the subscription of the subscription of the subscription of the	
KAPR KAPR KAPR	HC HC	1754	05-JUL-12	8,642,494	1,382,799	Not Found		0	0	8,642,494	1,382,799 Feed	Back

## 6. Exports

Export discrepancies are based on the Export value declared in Customs with respect to declared in Sales Tax Return.



CRE	21	Compute Risk-Ba		valua	ition c	of Sa	ales Ta	x	F	BR				Sign Out
	eet upere-suit					Тах	payer Disc	repa	incy					
Taxpayer !	Summary:													
		_	201.225.04		1								-	
Tax Peri	od: ALL 💌		NTN:	+++++++++++++++++++++++++++++++++++++++			Regist	ered	Person:	行 计转换系统 的			View R	eport
														Sales of the
ales Tax o	lescrinencies	have heer	n found i	the fo	ollowings								Amo	unt in Rs.
Sales Tax o	lescripencies Purch		Tero Rate		ollowings Import	_	Exports		Admissibility (	of Section 8B	Commercial	Imports		
Tax Period						_		Tax	Admissibility ( Value	of Section 8B	Commercial Value	Imports Tax		
	Purch	ase Tax	Zero Rate Value	d Sales Tax	Import	5		Tax	Value		Value	Тах	Tota	al Tax
Tax Period	Purch Value	ase Tax 17,504,589	Zero Rate Value	d Sales Tax <u>0</u>	Import	5	Value	Tax	Value	Tax	Value	Tax 0	Tota Value	Tax 17,504,58
Tax Period 201210	Purch Value 1,314,916,187	Tax 17,504,589 13,721,302	Zero Rate Value 0 0	d Sales Tax 0 0	Import Value	s Tax	Value 2.1139/0155	Tax	Value	<b>Tax</b>	Value (	<b>Tax</b>	Tota Value 1,317,079;252	Tax 17,504,58 13,721,30
Tax Period 201210 201209	Purch Value 1,314,916,187 1,779,520,808	Tax 17,504,589 13,721,302 222,843,116	Zero Rate Value	d Sales Tax 0 0 0	Import Value 0 4.034.597	s Tax	Value 2.168.065 8.692.416	Tax	Value	Tax           0         0           0         0	Value <u>0</u> 0	<b>Tax</b> 0 0 0 0	Tota Value 1,317,079,252 1,792,247,875	Tax 17,504,58 13,721,30 222,845,04

Clicking 'Value' or 'Tax' under Exports leads to 'Taxpayer's Summary' screen that shows detail of that discrepancy as shown below:

RES		Concession of the second	terized ased Eva	luation of Sales Ta		FBR	Sign
xport Data:				Taxpayer Disc	repancy		
Tax Period:	<mark>201210</mark>	NTN	1: 0+++####	Registered Person:			Back Amount in R
Collectorate	GD Type	GD No	GD Date	Value As Per Return	Status	Value As Per Custom Data	Difference
TRE	SB	14337	10-SEP-12	9,256,800 Mi	atched	9,160,673	96,127 Feed Back
TRE	SB	14653	11-SEP-12	9,256,800 Ma	atched	9,160,673	96,127 Feed Back
TRE	SB	15444	14-SEP-12	11,524,950 Ma	atched	11,449,464	75,486 Feed Back
TRE	SB	15540	15-SEP-12	16,208,814 Ma	atched	16,073,115	135,699 Feed Back
TRE	SB	15648	15-SEP-12	16,596,953 Ma	atched	16,472,138	124,815 Feed Back
TRE	SB	16906	21-SEP-12	12,035,568 Ma	atched	11,921,282	114,286 Feed Back
TRE	SB	17286	24-SEP-12	9,491,328 Ma	atched	9,382,164	109,164 Feed Back
TRE	SB	18103	27-SEP-12	14,214,870 Ma	atched	14,126,682	88,188 Feed Back
TRE	SB	18323	28-SEP-12	12,202,056 Ma	atched	12,114,261	87,795 Feed Back
TRE	SB	18484	28-SEP-12	13,457,100 Ma	atched	13,355,100	102,000 Feed Back
TRE	SB	18504	28-SEP-12	8,326,752 Ma	atched	8,249,898	76,854 Feed Back
TRE	SB	18581	29-SEP-12	13,661,760 Ma	atched	13,533,272	128,488 Feed Back
TRE	SB	18800	29-SEP-12	15,773,832 Ma	atched	15,632,407	141,425 Feed Back
TRE	SB	18971	30-SEP-12	8,340,864 Ma	atched	8,262,419	78,446 Feed Back
TRE	SB	19080	01-OCT-12	17,828,280 Ma	atched	17,739,269	89,011 Feed Back
TRE	SB	19552	03-OCT-12	16,856,568 Ma	atched	16,766,596	89,972 Feed Back
CBE	SB	1948	18-SEP-12	14,487,725 Ma	atched	14,416,259	71,466 Feed Back
CBE	SB	2074	24-SEP-12	7,886,916 Ma	atched	7,814,170	72,747 Feed Back
CBE	SB	2078	24-SEP-12	12,092,794 Ma	atched	12,021,930	70,864 Feed Back
CBE	SB	2079	24-SEP-12	6,902,784 Ma	atched	6,823,392	79,392 Feed Back
CBE	SB	2082	24-SEP-12	10,573,914 Ma	atched	10,471,638	102,276 Feed Back
CBE	SB	2105	25-SEP-12	11,653,476 Ma	atched	11,585,804	67,673 Feed Back
2CBE	SB	2256	01-OCT-12	16,554,279 Ma	atched	16,489,511	64,768 Feed Back
				285,185,183		283,022,117	283,022,117



-**B**R

F

RE	ZI I	Compute Risk-Ba		valua	ation c	of Sa	iles Ta	x	F					Sign Ou
[axnaver	Summary:					Тахр	oayer Disci	repa	incy					
uxpuyer	Junnary.													
Tax Peri	od: ALL		NTN:				Regist	ered	Person:				View Re	port
1/2014-0-0100			CONTRACT.				000000000		17-520-89/A					
													Amo	int in Rs.
ales Tax o	escripencies	have beer	n found in	the f	ollowings								Amo	int in Rs.
ales Tax d	escripencies Purch		found in Zero Rate		ollowings Import		Exports		Admissibility (	f Section 8B	Commercial	Imports	Amoi	
								Tax	Admissibility O Value	f Section 8B	Commercial Value	Imports Tax	and the second se	
	Purch	ase	Zero Rater Value	l Sales	Import	s				Тах	2.	Tax	Tota	
Tax Period	Purch Value	ase Tax 17,504,589	Zero Rater Value	l Sales Tax <u>0</u>	Import Value	s Tax	Value	Tax <u>0</u>			Value 0	Tax 0	Tota Value 1,317,079,252	Tax 17,504,58
Tax Period 201210	Purch Value 1,314,916,187	ase Tax 17,504,589 13,721,302	Zero Rateo Value 0 0	l Sales Tax <u>0</u> 0	Import Value	s Tax 0 0	Value 2,168,065	Tax <u>0</u>		Tax 0 0	Value 0	Tax 0	Tota Value 1,317,079,252	Tax 17,504,58 13,721,30
Tax Period 201210 201209	Purch Value 1,314,916,187 1,779,520,808	ase Tax 17,504,589 <u>13,721,302</u> 222,843,116	Zero Rater Value 0 0 0	I Sales Tax 0 0 0	Import Value <u>0</u> 4,034,597	s Tax 0 0 1,933	Value 2,163.065 8,692,470	<b>Tax</b> 0 0 0 0 0 0 0 0 0		Tax 0 0	Value 0 0	Tax 0	Tota Value 1,317,079,252 1,792,247,875	Tax 17,504,58 13,721,30

The next screen is show below.

REST	Computer Risk-Bas	ized ed Evaluation	of Sales Tax	FBR	Sign Out
Section 8B:			Taxpayer Discrep	ancy	
Tax Period: 2012	207 NTN:	Registered	l Person:	88-2971-198	Back Amount in Rs.
MIS Declaration a	s per section 8-B	SRO 647(I) as amen	ded		
As Per Declaration:	Reason Given In Declaration	Actual Status Of Registered Person	Access Input Tax Adjustment		
×	Distributors	N	10% of output tax 123,056	Feed Back	

# 8. Commercial Imports

RE	ST.	Compute Risk-Ba		zalua	ation o	of Sa	ales Ta	x	FE	BR				Sign Out
		an adama - saka		A second			payer Disc		incy					_
axpayer 9	Summary:													
									termination of the					
Tax Perio	od: ALL 💌		NTN:	+6180			Regist	tered	Person:	0.0100440.00			View R	eport
//		have beer		the fe	ollowings		Regist	tered	Person:	in conditioner of				
	escripencies				ollowings Import	_	Regist Exports		Person: Admissibility O			Imports		unt in Rs.
ales Tax d	escripencies		n found in			_	Exports					Imports Tax	Amo	unt in Rs.
ales Tax d	escripencies Purch	ase Tax	found in Zero Rateo Value	l Sales Tax	Import	is	Exports Value	Tax	Admissibility O Value	Section 8B	Commercial Value	Tax	Amo	unt in Rs. al Tax
ales Tax d	escripencies Purch Value	ase Tax <u>17,504,589</u>	T <mark>found in</mark> Zero Rateo Value 0	l Sales Tax <u>0</u>	Import	is Tax	Exports Value 2,163.065	Tax Q	Admissibility O Value	f Section 8B Tax	Commercial Value	Tax	Amo Tota Value	unt in Rs al Tax 17,504,58
Tax Period	escripencies Purch Value 1,314,916,187	ase Tax <u>17,504,589</u> <u>13,721,302</u>	found in Zero Rateo Value 0 0 0	d Sales Tax <u>0</u> 0	Import Value	ts Tax 0 0	Exports Value 2/163.065	Tax Q Q	Admissibility O Value	f Section 8B	Commercial Value	Tax	Amo Tota Value 317,079;252	unt in Rs al Tax 17,504,58 13,721,30
ales Tax d Tax Period 201210 201209	escripencies Purch Value 1,314,916,187 1,779,520,808	ase Tax 17,504,589 13,721,302 222,843,116	found in Zero Rater Value 0 0 0	d Sales Tax 0 0 0	Import Value <u>0</u> 4,034,597	ts Tax 0 0 1.933	Exports Value 2,163,065 8,692,470	Tax 0 0 0	Admissibility O Value	f Section 8B	Commercial Value	Tax	Amo Tota Value 317,079,252 1792,247,875	unt in Rs. al Tax 17,504,58 13,721,30 222,845,04

The next screen is shown below.



G		Computeriz Risk-Base	Hard Break	n of Sales Tax	FBR			Sign Ou
Comme	ercial Importer			Taxpayer Discre	epancy			
Tax F	Period: 201211	NTN:	Name:			Registr	ation Status: Importer	Service Provide
				Back			Amo	ount in Rs.
COLUMN TWO IS NOT		STATISTICS IN CONTRACTOR OF THE OWNER OF THE OWNER	Internet in the local division of the local division of the	Procedure Rules, 20				
Sr No	Collectorate	Number 18745	Date	Value	Value Addition Tax Paid	50.040	Payable Tax	ad Barda
	(PPI	18/43	20-NOV-12	1,085,662		58,848	147,433 <u>Fe</u>	ed back

## 9. Feedback

Clicking feedback on any of the above options leads to the following screen:

REST	Compu Risk-			on of Sales Ta	x	F	BR		1		Sign Out		
Feed Back:				Taxpayer Disc	repa	incy							
Suppliers' NTN / Business Name:			MARY YORK		* = Required Field								
		r and declarato	in of Supplier	decla	aration of Bu	yer	Differe	nce (Buyer	Decl - Supp	plier Decl)			
	Rtn Sts	Inv	Value	Sales Tax	Inv	Value	Sales Tax	Inv	Value		Sales Tax		
	Non-Filers	0	0		2	153,250	24,520		2	153,250	24,520		
* Response * Remarks	Select Agree for rect	e with supp	orting evidence						×				
Attachment:	Submit B	ack		Browse	÷				V				

Selecting feedback allows the taxpayer to select different responses. Dropdown list of responses is provided which is as under:

- 1. Agree for rectification of Return
- 2. Partially agree with supporting evidence.
- 3. Disagree with supporting evidence.

After selecting response user can enter remarks. A file(s) can also be attached by clicking 'Browse'. Following screen is displayed:



REST	Comp Risk-			on of Sales Ta	DX.	F		_	2	-	Sign Out
Feed Back:				Taxpayer Dise	сгера	ancy					
Suppliers' NTN / Business Name:		CORE COMPTO	000011100001			Tax P	Period: 2012	10		*	= Required Field
		Particula	and declarato	in of Supplier	decl	aration of Buy	yer	Differe	Difference (Buyer Decl - Supplier Decl)		
	Rtn Sts	Inv	Value	Sales Tax	Inv	Value	Sales Tax	Inv	Value		Sales Tax
	Non-Filers	0	0		o 2	153,250	24,520		2	153,250	24,520
* Response: Remarks				Browse	•						
	Submit B	lack									

Single or multiple files can be attached or removed. Once file is attached it is displayed which can be removed by clicking 'Remove' icon as shown under:

<b>REST</b>	Comp Risk-			on of Sales Ta	x	F	BR			Sign Out		
Feed Back:				Taxpayer Disc	repa	incy						
Suppliers' NTN Business Name		0.00.00000	AND 15281			Tax P	Period: 2012	10	ż	* = Required Field		
		Particula	r and declarato	in of Supplier	decla	aration of Bu	yer	Differer	Difference (Buyer Decl - Supplier Decl)			
	Rtn Sts	Inv	Value	Sales Tax	Inv	Value	Sales Tax	Inv	Value	Sales Tax		
	Non-Filers	0	0		2	153,250	24,520		153,250	24,520		
* Response: * Remarks:				×					~			
Attachment:	1 <u>RPO</u>	chment Nai BLOCK.mm ack		Browse Size (KBs) Remove 8.02 Q	÷		7. (-		×			

Pressing Submit button forwards the remarks to the folder of the concerned officer to proceed further.