

# **COMPUTERIZED RISK-BASED EVALUATION OF SALES TAX** **(CREST)**

## **Manual** **For** **Taxpayer**

**Version 1.0**

## Contents

Introduction .....	3
1. Login Screen .....	4
2. CREST. ....	4
3. Purchase.....	5
4. Zero Rated Sales.....	8
5. Imports.....	9
6. Exports .....	9
7. Admissibility of Section 8B.....	11
8. Commercial Imports.....	11
9. Feedback.....	12

## 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.

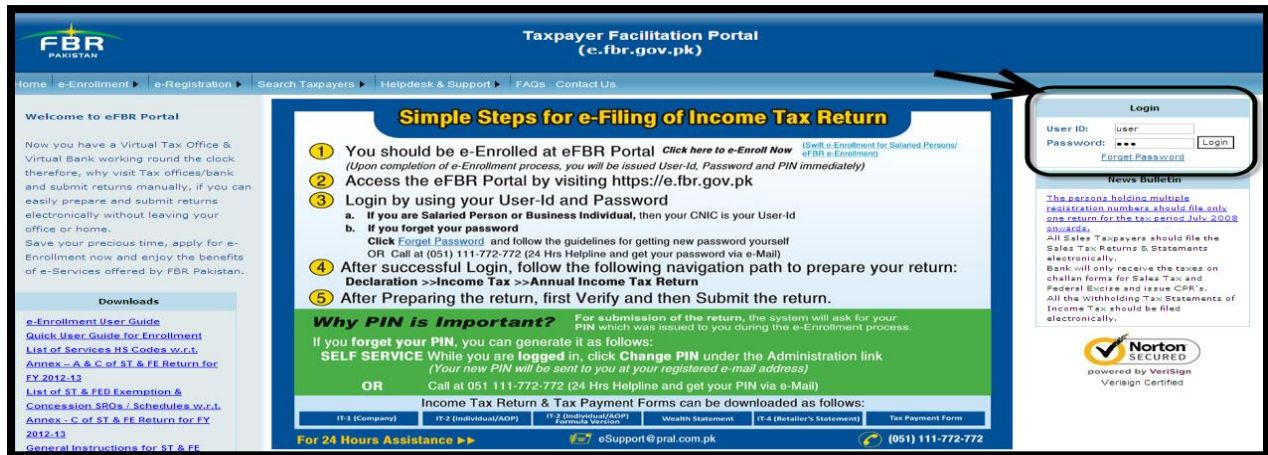
- **Commercial Imports**

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:

**CREST** Computerized Risk-Based Evaluation of Sales Tax **FBR PAKISTAN** Sign Out

**Taxpayer Discrepancy**

Taxpayer Summary:

Tax Period: ALL (dropdown menu open) NTN: [ ] Registered Person: [ ] **View Report**

Sales Tax discrepancies have been found in the followings: *Amount in Rs.*

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

**CREST** Computerized Risk-Based Evaluation of Sales Tax **FBR PAKISTAN** Sign Out

**Taxpayer Discrepancy**

Taxpayer Summary:

Tax Period: ALL NTN: [ ] Registered Person: [ ] **View Report**

Sales Tax discrepancies have been found in the followings: *Amount in Rs.*

Tax Period	Purchase		Zero Rated Sales		Imports		Exports		Admissibility Of Section 8B		Commercial Imports		Total	
	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax
201210	1,314,916,187	17,504,589	0	0	0	0	2,163,063	0	0	0	0	0	1,317,079,252	17,504,589
201209	1,779,320,808	13,721,302	0	0	4,034,597	0	8,692,470	0	0	0	0	0	1,792,247,875	13,721,302
201208	1,519,173,994	222,849,116	0	0	3,512,893	1,933	5,495,322	0	0	0	0	0	1,528,182,409	222,845,049
201207	1,116,242,929	81,447,228	0	0	28,319	0	16,405,502	0	0	0	0	0	1,132,676,750	81,447,228
	5,729,853,918	335,516,235			7,575,809	1,933	32,756,559						5,770,186,286	335,518,16

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'.

**CREST** Computerized Risk-Based Evaluation of Sales Tax

**Taxpayer Discrepancy**

Taxpayer Summary:

Tax Period: ALL NTN: Registered Person: View Report

Amount in Rs.

Sales Tax discrepancies have been found in the followings:

Tax Period	Purchase		Zero Rated Sales		Imports		Exports		Admissibility Of Section 8B		Commercial Imports		Total	
	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax
201210	17,304,589	17,304,589	0	0	0	0	2,163,063	0	0	0	0	0	1,317,079,252	17,304,589
201209	1,779,320,802	1,779,320,802	0	0	4,034,597	0	8,692,470	0	0	0	0	0	1,792,247,875	13,721,302
201208	1,519,173,992	1,519,173,992	0	0	3,512,893	1,933	5,495,522	0	0	0	0	0	1,528,182,409	222,845,049
201207	116,242,929	81,447,227	0	0	28,319	0	16,405,502	0	0	0	0	0	1,132,676,750	81,447,228
	5,729,853,918	335,516,235			7,575,809	1,933	32,756,559						5,770,186,286	335,518,16

The next page shows detailed report of purchase discrepancy.

**CREST** Computerized Risk-Based Evaluation of Sales Tax

**Taxpayer Discrepancy**

Invoice Summary Cross-matching:

Tax Period: 201210 Buyer's NTN: Buyer's Name: View Report Back

Sr No	NTN	Particular Of Suppliers	Rtn Sts	Declaratoin Of Suppliers		Declaration Of Buyer		Difference (Buyer Decl - Supplier Decl)		Feedback			
				Inv	Value	Sales Tax	Inv	Value	Sales Tax		Inv	Value	Sales Tax
1			Non-Filers			4	51,611,620	6,963,822	4	51,611,620	6,963,822	Feed Back	
2			Non-Filers			13	17,566,386	2,810,621	13	17,566,386	2,810,621	Feed Back	
3			Non-Filers			4	17,169,315	2,747,090	4	17,169,315	2,747,090	Feed Back	
4			Filer	3	453,300	72,528	2	5,680,000	908,800	0	5,226,700	836,272	Feed Back
5			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			Non-Filers			8	2,513,801	402,208	8	2,513,801	402,208	Feed Back	
8			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	3	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			Filer			22	1,412,295	208,792	22	1,412,295	208,792	Feed Back	
12			Null-Filers			11	1,271,200	203,392	11	1,271,200	203,392	Feed Back	
13			Non-Filers			7	1,082,881	173,261	7	1,082,881	173,261	Feed Back	
14			Non-Filers			10	1,020,708	163,313	10	1,020,708	163,313	Feed Back	
15			Non-Filers			4	1,043,709	162,667	4	1,043,709	162,667	Feed Back	
16			Non-Filers			1	730,160	116,826	1	730,160	116,826	Feed Back	
17			Null-Filers			60	616,226	91,760	60	616,226	91,760	Feed Back	
18			Filer			21	494,734	75,663	21	494,734	75,663	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.

Clicking on NTN of the Seller displays invoices of that specific seller in detail. Following screen appears:

**Computerized Risk-Based Evaluation of Sales Tax**

Taxpayer Discrepancy

Invoice Detail Label:

Tax Period: 201207 Supplier's NTN: Supplier's Name:

All Filter Data Feed Back Back

RED Row Indicates Suspended and BLACK Row Indicates Blacklisted

Suppliers' Declaration						Buyer's Declaration					Difference (Buyer Decl - Supplier Decl)		
Srct	Inv	Date	Type	Value	ST	Inv	Date	Type	Value	ST	Value	ST	
<input type="checkbox"/>	5091	31-JUL-12	Sale Invoice	14,625	2,340	5091	31-JUL-12	Purchase Invoice	256,950	41,112	242,325	38,772	
<input type="checkbox"/>	5048	17-JUL-12	Sale Invoice	435	70	5048	17-JUL-12	Purchase Invoice	189,300	30,288	188,865	30,218	
<input type="checkbox"/>	5024	11-JUL-12	Sale Invoice	2,175	348	5024	11-JUL-12	Purchase Invoice	187,325	29,972	185,150	29,624	
<input type="checkbox"/>						5068	24-JUL-12	Purchase Invoice	183,850	29,416	183,850	29,416	
<input type="checkbox"/>	5055	20-JUL-12	Sale Invoice	42,710	6,834	5055	20-JUL-12	Purchase Invoice	213,400	34,144	170,690	27,310	

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.

**Computerized Risk-Based Evaluation of Sales Tax**

Taxpayer Discrepancy

Feed Back:

Suppliers' NTN / Business Name: Tax Period: 201210

\* = Required Field

Rtn Sts	Particular and declaratoin of Supplier			declaration of Buyer			Difference (Buyer Decl - Supplier Decl)			
	Inv	Value	Sales Tax	Inv	Value	Sales Tax	Inv	Value	Sales Tax	
Non-Filers	0	0		0	2	153,250	24,520	2	153,250	24,520

\* Response: Select

\* Remarks:

Attachment:  +

Sr.No	Attachment Name	Size (KBs)	Remove
1	RPO_BLOCK.mmb	8.02	<input type="button" value="Remove"/>

#### 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:

**Computerized Risk-Based Evaluation of Sales Tax**

**Taxpayer Discrepancy**

Taxpayer Summary:

Tax Period: ALL | NTN: | Registered Person: | View Report

Sales Tax discrepancies have been found in the followings: Amount in Rs.

Tax Period	Purchase		Zero Rated Sales		Imports		Exports		Admissibility Of Section 8B		Commercial Imports		Total	
	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax
201210	1,314,916,187	17,504,589	0	0	0	0	2,163,065	0	0	0	0	0	1,317,079,252	17,504,589
201209	1,779,520,808	13,721,302	0	0	0	0	8,692,470	0	0	0	0	0	1,792,247,875	13,721,302
201208	1,519,173,994	222,843,116	0	0	512,893	1,933	5,495,522	0	0	0	0	0	1,528,182,409	222,845,049
201207	1,115,242,929	81,447,228	0	0	28,319	0	16,405,502	0	0	0	0	0	1,132,676,750	81,447,228
	5,729,853,918	335,516,235			7,575,809	1,933	32,756,559						5,770,186,286	335,518,157

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

**Computerized Risk-Based Evaluation of Sales Tax**

**Taxpayer Discrepancy**

Invoice Summary Cross-matching:

Tax Period: 201210 | NTN: | Suppliers' Name: | View Report | Back

Sr No	Particular Of Buyers			Declaration Of Buyers		Declaration Of Suppliers			Difference (Supplier Decl - Buyer Decl)			FB	
	NTN	Name	Inv	Value	Sales Tax	Inv	Value	Sales Tax	Inv	Value	Sales Tax		Discrepancy
1						1	300,882	0	1	300,882	0	ANM,	Feed Back
2			3	5,711,750	0	3	5,711,750	0	3	5,711,750	0	NA,	Feed Back
3			1	1,506,000	0	2	5,271,000	0	1	3,765,000	0	ANM,	Feed Back
4			5	15,397,250	0	7	35,226,800	0	2	19,829,550	0	ANM,	Feed Back
5						14	29,024,000	0	14	29,024,000	0	ANM, NON.F,	Feed Back
6						21	45,721,000	0	21	45,721,000	0	ANM,	Feed Back
7						7	11,948,750	0	7	11,948,750	0	ANM,	Feed Back
8			14	26,647,100	0	14	26,647,100	0	14	26,647,100	0	NA,	Feed Back
9						11	17,901,000	0	11	17,901,000	0	ANM,	Feed Back
10						1	319,624	0	1	319,624	0	ANM,	Feed Back
11						2	2,470,000	0	2	2,470,000	0	ANM,	Feed Back

ANM=Amount Not Matched, BL=Black Listed, SUSP=Suspended, NA=Not Active, NON.F=Non Filer, NL.F=Null Filer, Filer-NP=Filer Non Payment



## 5. Imports

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

**Computerized Risk-Based Evaluation of Sales Tax**

**Taxpayer Discrepancy**

Taxpayer Summary:

Tax Period: ALL | NTN: | Registered Person: | View Report

Amount in Rs.

Sales Tax discrepancies have been found in the following:

Tax Period	Purchase		Zero Rated Sales		Imports		Exports		Admissibility Of Section 8B		Commercial Imports		Total	
	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax
201210	1,314,916,187	17,504,589	0	0	0	0	2,169,065	0	0	0	0	0	1,317,079,252	17,504,589
201209	1,779,520,808	13,721,302	0	0	4,034,590	0	8,692,470	0	0	0	0	0	1,792,247,875	13,721,302
201208	1,519,173,994	222,843,116	0	0	3,512,893	1,933	5,495,522	0	0	0	0	0	1,528,182,409	222,845,049
201207	1,116,242,929	81,447,228	0	0	28,319	0	16,405,502	0	0	0	0	0	1,132,676,750	81,447,228
	5,729,853,918	335,516,233			7,575,809	1,933	32,756,959						5,770,186,286	335,518,161

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

**Computerized Risk-Based Evaluation of Sales Tax**

**Taxpayer Discrepancy**

Import Data:

Tax Period: 201208 | NTN: | Registered Person: | Back

Amount in Rs.

Collectorate	GD Type	GD No	GD Date	As Per Return			Status	As Per Custom Data		Difference		Feed Back
				Value	Tax			Value	Tax	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	
LAFU	HC	136	01-AUG-12	71,775	11,484	Not Found	0	0	71,775	11,484	Feed Back	
LAFU	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	
KAPR	HC	4118	10-JUL-12	2,924,700	467,952	Not Found	0	0	2,924,700	467,952	Feed Back	
KAPR	HC	4129	10-JUL-12	5,609,881	897,581	Not Found	0	0	5,609,881	897,581	Feed Back	
KAPR	HC	1754	05-JUL-12	8,642,494	1,382,799	Not Found	0	0	8,642,494	1,382,799	Feed Back	
				32,286,113	5,165,778				32,286,113	5,165,778		

## 6. Exports

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

**Computerized  
Risk-Based Evaluation of Sales Tax**

[Sign Out](#)

Taxpayer Discrepancy

**Taxpayer Summary:**  
 Tax Period: ALL | NTN: XXXXXXXXXX | Registered Person: XXXXXXXXXXXXXXXXXXXX

[View Report](#)

**Sales Tax discrepancies have been found in the followings:**

Tax Period	Purchase		Zero Rated Sales		Imports		Exports		Admissibility Of Section 8B		Commercial Imports		Total	
	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax
201210	1,314,916,187	17,504,589	0	0	0	0	2,163,068	0	0	0	0	0	1,317,079,252	17,504,589
201209	1,779,520,808	13,721,302	0	0	4,034,597	0	8,692,416	0	0	0	0	0	1,792,247,875	13,721,302
201208	1,519,173,994	222,849,116	0	0	3,512,893	1,933	5,495,522	0	0	0	0	0	1,528,182,409	222,845,049
201207	1,116,242,929	81,447,228	0	0	28,319	0	16,405,502	0	0	0	0	0	1,132,676,750	81,447,228
	5,729,853,918	335,516,235			7,575,809	1,933	32,756,559						5,770,186,286	335,518,163

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

**Computerized  
Risk-Based Evaluation of Sales Tax**

[Sign Out](#)

Taxpayer Discrepancy

**Export Data:**  
 Tax Period: 201210 | NTN: XXXXXXXXXX | Registered Person: XXXXXXXXXXXXXXXXXXXX

[Back](#)

**Amount in Rs.**

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

## 7. Admissibility of Section 8B

**CREST Computerized Risk-Based Evaluation of Sales Tax**

**Taxpayer Discrepancy**

Taxpayer Summary:  
 Tax Period: ALL | NTN: | Registered Person: | View Report

Sales Tax discrepancies have been found in the followings:  
 Amount in Rs.

Tax Period	Purchase		Zero Rated Sales		Imports		Exports		Admissibility Of Section 8B		Commercial Imports		Total	
	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax
201210	1,314,916,187	17,504,589	0	0	0	0	2,163,065	0	0	0	0	0	1,317,079,252	17,504,589
201209	1,779,520,808	13,721,302	0	0	4,034,597	0	8,692,470	0	0	0	0	0	1,792,247,875	13,721,302
201208	1,519,173,994	222,843,116	0	0	3,512,893	1,933	5,495,522	0	0	0	0	0	1,528,182,409	222,845,049
201207	1,116,242,929	81,447,228	0	0	28,319	0	16,405,502	0	0	0	0	0	1,132,676,750	81,447,228
	5,729,853,918	335,516,235			7,575,809	1,933	32,756,559						5,770,186,286	335,518,157

The next screen is show below.

**CREST Computerized Risk-Based Evaluation of Sales Tax**

**Section 8B:**

Tax Period: 201207 | NTN: | Registered Person: | Back

MIS Declaration as per section 8-B SRO 647(I) as amended

As Per Declaration:	Reason Given In Declaration	Actual Status Of Registered Person	Access Input Tax Adjustment	
Y	Distributors	N	10% of output tax 123,056	<a href="#">Feed Back</a>

## 8. Commercial Imports

**CREST Computerized Risk-Based Evaluation of Sales Tax**

**Taxpayer Discrepancy**

Taxpayer Summary:  
 Tax Period: ALL | NTN: | Registered Person: | View Report

Sales Tax discrepancies have been found in the followings:  
 Amount in Rs.

Tax Period	Purchase		Zero Rated Sales		Imports		Exports		Admissibility Of Section 8B		Commercial Imports		Total	
	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax
201210	1,314,916,187	17,504,589	0	0	0	0	2,163,065	0	0	0	0	0	1,317,079,252	17,504,589
201209	1,779,520,808	13,721,302	0	0	4,034,597	0	8,692,470	0	0	0	0	0	1,792,247,875	13,721,302
201208	1,519,173,994	222,843,116	0	0	3,512,893	1,933	5,495,522	0	0	0	0	0	1,528,182,409	222,845,049
201207	1,116,242,929	81,447,228	0	0	28,319	0	16,405,502	0	0	0	0	0	1,132,676,750	81,447,228
	5,729,853,918	335,516,235			7,575,809	1,933	32,756,559						5,770,186,286	335,518,157

The next screen is shown below.

**CREST** Computerized Risk-Based Evaluation of Sales Tax

Taxpayer Discrepancy

Commercial Importer

Tax Period: 201211    NTN:    Name:    Registration Status: Importer Service Provider

Amount in Rs.

Sr No	Collectorate	Number	Date	Value	Value Addition Tax Paid	Payable Tax
1	KPPI	18745	20-NOV-12	1,085,662	58,848	147,433
				1,085,662	58,848	147,433

3% value addition tax on commercial imports Special Procedure Rules, 2007 Chapter X

## 9. Feedback

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

**CREST** Computerized Risk-Based Evaluation of Sales Tax

Taxpayer Discrepancy

Feed Back:

Suppliers' NTN / Business Name:    Tax Period: 201210    \* = Required Field

Rtn Sts	Particular and declaratoin of Supplier			declaration of Buyer			Difference (Buyer Decl - Supplier Decl)		
	Inv	Value	Sales Tax	Inv	Value	Sales Tax	Inv	Value	Sales Tax
Non-Filers	0	0		0	2	153,250	2	153,250	24,520

\* Response:  (Dropdown menu open showing: Select, Agree for rectification of Return, Partially agree with supporting evidence, Disagree with supporting evidence)

\* Remarks:

Attachment:  Browse... +

Submit    Back

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:

**Computerized**  
**Risk-Based Evaluation of Sales Tax**

Sign Out

---

**Taxpayer Discrepancy**

**Feed Back:**

Suppliers' NTN / Business Name:

Tax Period: **201210**

\* = Required Field

Rtn Sts	Particular and declaratoin of Supplier			declaration of Buyer			Difference (Buyer Decl - Supplier Decl)		
	Inv	Value	Sales Tax	Inv	Value	Sales Tax	Inv	Value	Sales Tax
<b>Non-Filers</b>	0	0	0	2	153,250	24,520	2	153,250	24,520

\* Response:

\* Remarks:

Attachment:

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:

**Computerized**  
**Risk-Based Evaluation of Sales Tax**

Sign Out

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**Taxpayer Discrepancy**

**Feed Back:**

Suppliers' NTN / Business Name:

Tax Period: **201210**

\* = Required Field

Rtn Sts	Particular and declaratoin of Supplier			declaration of Buyer			Difference (Buyer Decl - Supplier Decl)		
	Inv	Value	Sales Tax	Inv	Value	Sales Tax	Inv	Value	Sales Tax
<b>Non-Filers</b>	0	0	0	2	153,250	24,520	2	153,250	24,520

\* Response:

\* Remarks:

Attachment:

Sr.No	Attachment Name	Size (KBs)	Remove
1	RPO_BLOCK.mmb	8.02	

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