

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE
[INFORMATION TECHNOLOGY WING]

No. 1(2)-SS(BDT)/18-CPR/119196-R

Islamabad, the October 5, 2018

CIRCULAR

Subject: **E-PROCEDURE FOR CORRECTION IN COMPUTERIZED PAYMENT RECEIPT – INCOME TAX, SALES TAX & FEDERAL EXCISE DUTY**

In order to facilitate taxpayers for ease of doing business the e-procedure for correction of Computerized Payment Receipt (CPR) has been introduced in ~~its~~ software. The following e-procedure will be followed for the correction of CPR (Income Tax, Sales Tax & FED):

i) Scope of such changes shall be restricted to the following areas only:

- a) Change of Name, Address, NTN / CNIC;
- b) Change in Tax Year / Tax Period
- c) Change in Payment Code / Payment Section.

ii) Online application to such effect will be submitted through ~~its~~ software using taxpayer's own login. The said online application will be placed in the "INBOX" of the Concerned Chief Commissioner having jurisdiction over the case of such tax payer. Scanned copies of the following documents will also be uploaded in the system for evidence.

- a) Copy of such CPR
- b) Copy of Computerized National Identity Card;
- c) In case of mistake made by Withholding agent, letter from withholding agent and affidavit from the taxpayer on stamp paper that amendment may be made in CPR;
- d) For correction of NTN / CNIC in CPR, affidavit from the person on whose name the payment has been deposited mistakenly;

2. The Chief Commissioner shall designate an officer in CCIR office for such purposes. On receipt of above mentioned e-application alongwith scanned copies of documents in the "INBOX" such designated officer shall process the case. Before approval it shall be ensured through system that the CPR has not previously been utilized against any payment due.

3. After due system verification such change(s) shall be made in FBR e-system "**RECAP**" to the relevant CPR. In cases of rejection, the reasons to

such extent shall also be communicated to the applicant electronically. The Chief Commissioner shall also ensure that applications are disposed-off within three days from the receipt of complete documents. Shortcoming, if any, may also be communicated to the taxpayer through system generated letter.

4. In the case, where scope of correction falls in different territorial jurisdictions, the Chief Commissioner to whom such e-application is made shall forward such application electronically to the Chief Commissioner where such CPR was recorded incorrectly. On receipt of such e-application, the concerned Chief Commissioner shall make necessary correction in such CPR and inform the tax payer accordingly. In cases of any objection reason to such extent shall be communicated to the respective tax office electronically.

5. Change in CPR will only take place in the systems of FBR for all accounting purposes and the tax payer will be entitled to take such credit accordingly. Original CPR, being a bank document, will remain unchanged. Heads of Account (NAM) shall not be changed in the CPR. Such instruction will take effect from **15th day of October 2018**.

6. It is further informed that cases pending at Board's / Computer Wing's level may be processed before 15th day of October 2018. Existing authority to correct CPRs through central logins would be withdrawn on the said date. This will supersede previous circulars No.2(2)R.B./96/Pt-I dated 30.08.2008, C.No.21(3)S.IR-Automation/2011/54380-R dated 12.04.2012 and C.No.105(49)/Sec-IR(A&R)/2017/29467-R dated 07.03.2018, on the subject matter.


(KHAWAJA ADNAN ZAHIR)
Member (Information Technology)

Copy to:-

1. Secretary Revenue Division / Chairman, FBR.
2. SA to Secretary Revenue Division / Chairman, FBR
3. All Members / DGs,
4. All Chief Commissioners
5. Director General, Computer Wing (IR), Islamabad.
6. Chief Executive Officer, PRAL.
7. All Pakistan Tax Bar Association, Karachi
8. Webmaster to place on website.