

Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue

C. No. 1(222)STM/2019-P/244228-R

Islamabad, the 31st December, 2020.

All Chief Commissioners Inland Revenue,
LTUs/CRTOs/RTOs.

Sub: **Processing of Non-Export and Carry-Forward Based Sales Tax Refunds**

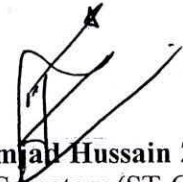
Whereas registered persons claiming non-export and / or input tax carry-forward based sales tax refund in terms of rule 34 of the Sales Tax Rules, 2006, are required to file the claim through submission of Form-7A with the Sales Tax Return.

2. And whereas, the said Form is still not enabled and registered persons claiming refund under the aforesaid rule are facing difficulties in filing of refund claim through Form STR-7A.

3. And whereas, FASTER lacks the capacity to replicate data of more than one tax period or process claims where there is no export.

4. Now, therefore, in order to remove the difficulty in implementing the provisions of rules and to address refund issues faced by the registered persons, in exercise of power conferred under section 55 of the Sales Tax Act, 1990, the Board is pleased to allow filing of carry-forward based or non-export related refunds through RCPS at tax offices in STARR or through Expeditious Refund System (ERS) upto 30th June 2021.

5. The field formations are accordingly advised to receive, process and dispose of such refund claims as per law expeditiously.


(Amjad Hussain Zada)
Second Secretary (ST-Operations)
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