

Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue

C. No. 1(222)STM/2019-Pt/158679-2

Islamabad, the 17th October 2023

All Chief Commissioner(s) Inland Revenue
LTOs / MTO / CTOs / RTOs

Subject: Processing of Multi Tax Period Carry-Forward Based Sales Tax Refunds

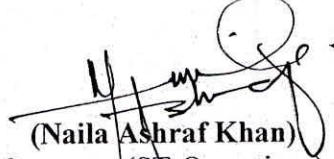
Whereas, registered persons claiming non-export and/or input tax carry-forward based sales tax refunds in terms of rule 34 of the Sales Tax Rules, 2006, are required to file such claims through submission of Form-7A with Sales Tax Return.

2. And whereas, the said Form is 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, non-export claims require scrutiny and cannot be processed in tandem with export-based claims through FASTER.

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 powers conferred under section 55 of the Sales Tax Act, 1990, the Board is pleased to allow filing of carry-forward based non-export related refunds through RCPS at tax offices in STARR or through Expeditious Refund System (ERS) upto 30th June 2024 or till the time Form 7A is made available online.

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


(Naila Ashraf Khan)
Secretary (ST-Operations)