

**Government of Pakistan
Revenue Division
Federal Board of Revenue
(Legal Wing)

C. No.4(1)Misc/TO-I/2023/145076-R

Islamabad, September 21, 2023

**All Chief Commissioner (IR), LTO/MTO/CTO/RTO.
All Director Generals,
All Commissioner-IR (Appeals).**

Subject:- STANDARD OPERATING PROCEDURE FOR PROCESSING FTO CASES

Kindly refer to the SOP's issued by the Board vide letter C.No.4(1)Misc/TO-I/2023 dated 15.06.2023 and subsequent letter of even number dated 07.07.2023 on the subject cited above.

2. It is observed during the processing of Review Petition/Representation that the time line given by the Legal Wing for submission of proposals to the Board for filing of Review Petition/Representation against FTO findings/Recommendations is not being adhered to and Review or Representation from field formations is usually received on the last date or a day before its expiry. This leaves the Legal Wing with no time to properly analyze the grounds/facts of the case.

3. Furthermore, it has also been noticed that some field formations do not mention the date of receiving findings/recommendations of Hon'ble FTO while sending their representation /review to the Board. It is pertinent to mention that as per instructions notified by the Hon'ble FTO, physical documents and orders of the FTO have been replaced with online orders/documents. Therefore, representation/review against an FTO order has to be filed from the date of posting of the order online on the FTO portal or receipt of the same via email to the FTO representative of the concerned formation.

4. In view of the position supra, it is requested that in future, if recommendations of FTO are not acceptable, the Review Petition/Representation to Honourable FTO/President should reach the Board at least 10 days before the expiry of the prescribed time limit with all supporting documents mentioned in the Review/Representation with proper index and the cover letter should clearly include the date of receiving of the FTO recommendations.

5. Lastly, all documents/replies/para-wise comments have to be uploaded on the FTO portal by FTO representative of all formations of FBR under intimation to this office. In addition to the hard copy mailed, soft copy (Ms. Word Document) of all representations requested to be filed by all formations may also be sent at (ss01legal@gmail.com).

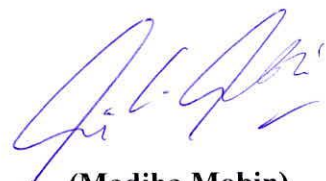
6. The above instructions may please be adhered to in letter and spirit.

FBR e-Dox No. 145076-R
Received in M (PR) Office on 22.09.23

Sd
(Madiha Mobin)
Second Secretary (TO-I)

Copy for information to:

- i. The Member-IR (Operations) FBR, Islamabad.
- ii. The DG Withholding FBR, Islamabad.
- iii. The Member-IR (Tax Policy) FBR, Islamabad.
- iv. The Member (Taxpayers Audit) FBR, Islamabad.
- v. The Member (IT) FBR, Islamabad.
- ~~vi.~~ The Member (PR) FBR, Islamabad.
- vii. Webmaster for placement on FBR website



(Madiha Mobin)
Second Secretary (TO-I)

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