

**Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
Inland Revenue**

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Islamabad the 16<sup>th</sup> February, 2022.

**NOTIFICATION  
(SALES TAX)**

**S.R.O. 252 /2022.**— In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990, read with sub-section (43A) of section 2, sub-section (9A) of section 3, section 33, section 40C, and 56C thereof, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Sales Tax Rules, 2006, namely:—

In the aforesaid Rules, after Chapter XIV-AC, the following new Chapter shall be inserted, namely:—

**“CHAPTER XIV-AD  
Procedure for Sealing and De-sealing of  
Business Premises of Tier-1 Retailers**

**150ZEN. Application.**— The provisions of this chapter shall apply to the following persons, namely:-

- (1) any person who is integrated for monitoring, tracking, reporting or recording of sales, production and similar business transactions with the Board or its computerized system, conducts such transactions in a manner so as to avoid monitoring, tracking, reporting or recording of such transactions, or issues an invoice which does not carry the prescribed invoice number or barcode or QR code or bears duplicate invoice number or counterfeit barcode or QR code; and
- (2) any person who is required to integrate his business as stipulated under sub-section (9A) of section 3 read with sub-section 43A of section 2, but fails to get himself registered under the Act, and if registered, fails to integrate in the manner as required under the law and rules made thereunder.

**150ZEO. Procedure for sealing of business premises of integrated tier-1 retailers.**-- The business premises of such person as mentioned in sub-rule (1) of rule 150ZEN shall be liable to be sealed in the manner prescribed as under:-

- (1) the Commissioner Inland Revenue, in whose territorial jurisdiction the business premises of tier-1 retailer is located, may initiate proceedings for sealing of the business premises on the basis of information that such person was found involved in the issuance of tax invoice that does not carry the invoice number or QR Code as prescribed, bears duplicate invoice number or counterfeit QR Code, the invoice is defaced, or there is any other evidence of tempering;
- (2) The information referred to in sub-rule (1) may be acquired in the following manner:-
  - (i) reported as unverified on "Tax Asaan" application or POS Dashboard;
  - (ii) physically available or acquired through mystery shopping as referred to in sub-section (2) of section 56C of the Act; or
  - (iii) through any other reliable source.
- (3) The Commissioner Inland Revenue concerned shall verify any invoice through invoice number or QR code before declaring it unverified;
- (4) Where the Commissioner Inland Revenue has evidence as provided under sub-rule (3), that a tier-1 retailer has either issued three unverified invoices in a day or five unverified invoices in seven days against a single STRN, the Commissioner Inland Revenue shall seek the approval of the Chief Commissioner Inland Revenue in writing for sealing of the retailer's business premises besides mentioning the team of officers and officials that shall carry out the process of sealing of the said business premises:

Provided in case the unverified invoices belong to a business premises of tier-1 retailer having jurisdiction in some other field formation, the Commissioner Inland Revenue concerned shall seek approval from the Chief Commissioner Inland Revenue in whose jurisdiction the integrated tier-1 retailer falls besides mentioning the team of officers and officials that shall carry out the process of sealing of the said business premises;

- (5) The Chief Commissioner Inland Revenue, in whose jurisdiction the integrated tier-1 retailer falls, shall on receipt of request for

approval as mentioned in sub-rule (4), issue an order in writing for allowing or disallowing the sealing of such business premises after recording the reasons therein, and, in case of allowing sealing of business premises, shall also notify the team for carrying out the process of sealing immediately:

Provided where the jurisdiction of tier-1 retailer falls in some other field formation, the concerned Chief Commissioner shall request the Board for notification of the team;

- (6) The Chief Commissioner Inland Revenue in whose jurisdiction the integrated tier-1 retailer falls, shall decide whether one or more branches are to be sealed depending on the unverified invoices issued by the respective branches; and
- (7) The sealing order shall be communicated by the concerned Chief Commissioner Inland Revenue to the Member (IR-Operations) for information and a copy thereof shall be sent to Chief (POS) for record.

**150ZEP.Procedure for sealing of business premises of non-integrated tier-1 retailers.--** The business premises of such person as mentioned in sub-rule (2) of rule 150ZEN shall be liable to be sealed in the manner prescribed as under:-

- (1) The Officer Inland Revenue, not below the rank of an Assistant Commissioner, having territorial jurisdiction, shall report in writing the non-integration of tier-1 retailer, in violation of sub-section (9A) of the Act, to the Commissioner Inland Revenue concerned, recommending initiation of sealing of business premises under S.No. 25A of section 33 of the Act;
- (2) The Commissioner Inland Revenue concerned after conducting inquiry shall forward the report to the Chief Commissioner Inland Revenue, citing cogent reasons for recommending sealing of business premises besides mentioning the team of officers and officials that shall carry out the process of sealing of the said business premises:

Provided where non-integrated tier-1 retailer falls in the jurisdiction of some other field formation, the Commissioner Inland Revenue concerned shall seek approval from the Chief Commissioner Inland Revenue in whose jurisdiction the non-

integrated tier-1 retailer falls besides mentioning the team of officers and officials that shall carry out the process of sealing of the said business premises;

- (3) The Chief Commissioner Inland Revenue concerned shall issue an order in writing for allowing or disallowing the sealing of such business premises after recording the reasons therein, and, in case of allowing sealing of business premises, shall also notify the team for carrying out the process of sealing immediately:

Provided where the jurisdiction of tier-1 retailer falls in some other field formation, the concerned Chief Commissioner shall request the Board for notification of the team; and

- (4) The sealing order shall be communicated by the concerned Chief Commissioner Inland Revenue to the Member (IR-Operations) for information and a copy thereof shall be sent to Chief (POS) for record.

**150ZEQ.Procedure for de-sealing of business premises of integrated tier-1 retailers.--** Where business premises have been sealed under rule 150ZEO, the procedure for de-sealing of business premises shall be as under:-

- (1) The Commissioner Inland Revenue having jurisdiction over the case shall impose a penalty as provided under serial No. 24 of section 33 of the Act and ensure its payment. De-sealing order of the business premises shall be issued by the concerned Commissioner Inland Revenue within one day of the payment of penalty;
- (2) The Commissioner Inland Revenue shall ensure software audit of all POS machines installed in all the branches of such retailer within three working days after de-sealing of the business premises;
- (3) The Commissioner Inland Revenue shall ascertain the exact quantum of under-declared sales as a result of software audit and create a demand of tax sought to be evaded; and
- (4) Once the penalty imposed has been recovered, any demand created as a result of software audit shall not impede de-sealing of the business premises provided that the software bug has been

removed and all requirements of Chapter XIV-AA of Sales Tax Rules, 2006 have been fulfilled by the integrated tier-1 retailer.

**150ZER. Procedure for de-sealing of business premises of non-integrated tier-1 retailers.--** Where business premises have been sealed under rule 150ZEP, the procedure for de-sealing of business premises shall be as under:-

- (1) The Commissioner Inland Revenue having jurisdiction shall impose a penalty prescribed under serial No. 25A of section 33 of the Act and ensure its payment;
- (2) The business premises of non-integrated tier-1 retailer shall remain sealed till the payment of penalty and integration of all POS machines installed in all its branches or outlets;
- (3) The integration process shall be carried out in presence of FBR team constituted for this purpose by the respective Commissioner Inland Revenue having jurisdiction. In order to ensure error-free integration of tier-1 retailer, the team so constituted shall include a technical person:

Provided where the jurisdiction of tier-1 retailer falls in some other field formation, the concerned Chief Commissioner shall request the Board for notification of the team; and

- (4) The concerned Commissioner Inland Revenue shall furnish to the Chief Commissioner Inland Revenue a certificate, within three days, in writing that all POS machines installed in the business premises have been integrated with the FBR Computerized system and are free from any technical and functional errors.

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**[C. No. 11/IT-POS/IR/2021]**

  
(Farooq Azmat Chatha)  
Secretary (ST & HE-Policy)

Government of Pakistan  
Revenue Division  
Federal Board of Revenue

NOTIFICATION

Islamabad, the 17<sup>th</sup> February, 2025.

**S.R.O. 164 (I)/2025.**— In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990(VII of 1990), read with clause (43A) of section 2, sub-section (9A) of section 3, section 33, section 40C and section 56C thereof, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Sales Tax Rules, 2006, namely:—

In the aforesaid Rules. -

- (a) in rule 150ZEL, in sub-rule (5), for the colon at the end, a full stop shall be substituted and thereafter the proviso shall be omitted;
- (b) in rule 150ZEO.—
- (i) in sub-rule (4), for the expression "either issued three unverified invoices in a day or five unverified invoices in seven days against a single STRN", the expression "involved in issuances of unverified invoice, or if store becomes disconnected with the FBR data base for forty eight hours, or invoices of offline period not entered in the system in next twenty four hours or device does not keep record of invoices during offline period, as the case may be" shall be substituted;
- (ii) in sub-rule (5), for the expression "issue an order in writing for allowing or disallowing the sealing of such business premises after recording the reasons therein.", the expression "either allow or disallow the sealing of such business premises" shall be substituted;
- (iii) after sub-rule (7), the following new sub-rule shall be added, namely:—
- “(8) The business premises of the registered person may be sealed on any violation made by registered person.”;
- (c) in rule 150ZEP, in sub-rule (1), for the expression "sub-section (9A)", the expression "section 3(9A)" shall be substituted;
- (d) for rule 150ZEQ, the following shall be substituted, namely:—

**"150ZEQ. Procedure for de-sealing of business premises of integrated tier-1 retailers.**— Where a business premises has been sealed under rule 150ZEO, the following procedure for de-sealing thereof shall be adopted, namely:—

- (i) the Commissioner Inland Revenue having jurisdiction over the case shall impose a penalty by passing an order as provided under serial No. 24 of section 33 of the Act:
- (ii) de-sealing order of the business premises shall be issued by the concerned Commissioner Inland Revenue within 24 hours of the payment of penalty and the demand created during audit, nothing shall impede de-sealing of the business premises provided that the software bug has been removed and all requirements of Chapter XIV-AA of Sales Tax Rules, 2006 have been fulfilled by the integrated tier-I retailer:
- (iii) the registered person may file appeal against the order:
- (iv) the Commissioner Inland Revenue shall ensure software audit through an integrator of all POS machines installed in all the branches of such retailer within three working days after de-sealing of the business premises. The Commissioner Inland Revenue shall ensure to record the sale during that period:
- (v) the Commissioner Inland Revenue shall ascertain the exact quantum of under-declared sales as a result of software audit and create a demand of tax sought to be evaded: and
- (vi) in case of non-payment, de-sealing shall be done after a month and business premises shall be re-sealed after fifteen days, if default continues.”; and
- (e) in rule 150ZER, for clause (1), the following shall be substituted, namely:—
- “(1) The Commissioner Inland Revenue having jurisdiction shall impose a penalty by passing an order prescribed under serial No. 25A of section 33 of the Act.”.

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[C. No.3(7)ST&FE-Policy/2024]

  
(Izhar Zuberi)  
Second Secretary (ST&FE Policy)