

Amendment in Electronic ST Invoice (TP)

User Manual

Version: 1.0

Sammer Abbas Kazmi
Additional Director Technical
03 November 2025 01:43:04 PM

Disclaimer:

The information provided in this document is intended solely for the Amendment in Electronic ST Invoice (Taxpayer) from PRAL. The contents of this document may not be reproduced or divulged outside the intended organizations without the express written permission of PRAL.

PAKISTAN REVENUE AUTOMATION (PVT.) LTD
PRAL – Head office, Software Technology Park-III, Plot No. 156, Service Road (North),
Industrial Area, I-9/3, Islamabad. Pakistan

Table of Content

Contents

1. Introduction 2
2. Objective 2
3. Scope of the Document 2
4. Amendment in Electronic Sales Tax Invoice 3
   4.1. Application for Amendment in Electronic Sales Tax Invoice (after 72 hrs) 3
   4.2. Clarification Required by CIR 12
   4.3. Accept / Reject Application for Amendment in Electronic Sales Tax Invoice (after 72 hrs) 14
   4.4. Conditions for Amendments in Electronic Sales Tax Invoice (After 72 hrs) 15
5. Frequently Asked Question (FAQs) 16

Sammer Abbas Kazmi
Additional Director Technical
31 October 2026 01:43:04 PM

1. Introduction

The Federal Board of Revenue (FBR) has introduced a functionality in IRIS an enhancement in the IRIS system to address situations where taxpayers identify errors or discrepancies in an electronic sales tax invoice after the expiry of the system-prescribed 72-hour period.

This manual has been developed to familiarize users with the functionality, its operational procedures, and the responsibilities involved at each stage of the application lifecycle. It provides practical instructions for initiating and submitting applications, managing invoice details, responding to clarification requests, and reviewing application decisions.

2. Objective

The objective of this user manual is to provide a clear understanding of the functionality introduced in the FBR IRIS system for amending or cancelling electronic sales tax invoices after the expiry of the prescribed 72-hour time limit. It aims to explain the complete process, from submission of an application by the taxpayer to its review and final decision by the concerned Commissioner Inland Revenue (CIR).

It also clarifies the conditions governing the processing of applications and the effect of approval or rejection on invoice records and related tax return reporting. The manual serves as a reference for ensuring that all activities are performed in accordance with the defined system procedures and applicable FBR requirements.

3. Scope of the Document

This document covers the procedures for amending or cancelling electronic sales tax invoices after the expiry of the 72-hour time limit through the FBR IRIS system. It includes the following:

- Accessing and initiating the application for amendment or cancellation.
- Selecting invoices for modification or cancellation and attaching supporting documents.
- Submitting applications and responding to clarification requests raised by the tax authorities.
- Understanding the applicable business rules, system validations, and restrictions.
- Explaining the impact of application decisions on invoice records and Annexure-C of the Sales Tax Return.

PRAL © 2026 – All rights reserved

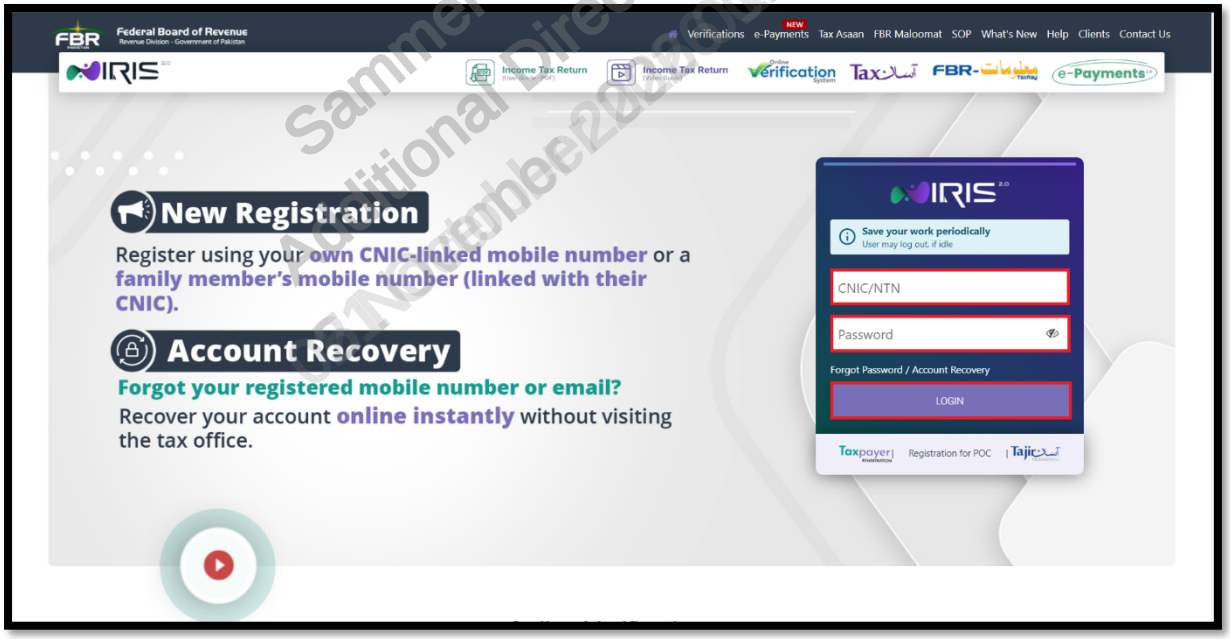
4. Amendment in Electronic Sales Tax Invoice

This enhancement enables taxpayers to edit or cancel a valid electronic sales tax (DI) invoice even after the 72-hour limit has expired, provided approval is obtained from the concerned Commissioner Inland Revenue (CIR). It ensures that genuine invoice errors can be corrected through an authorized process in accordance with FBR requirements.

In cases where 72 hours have passed, the taxpayer can no longer edit or cancel the invoice in DI

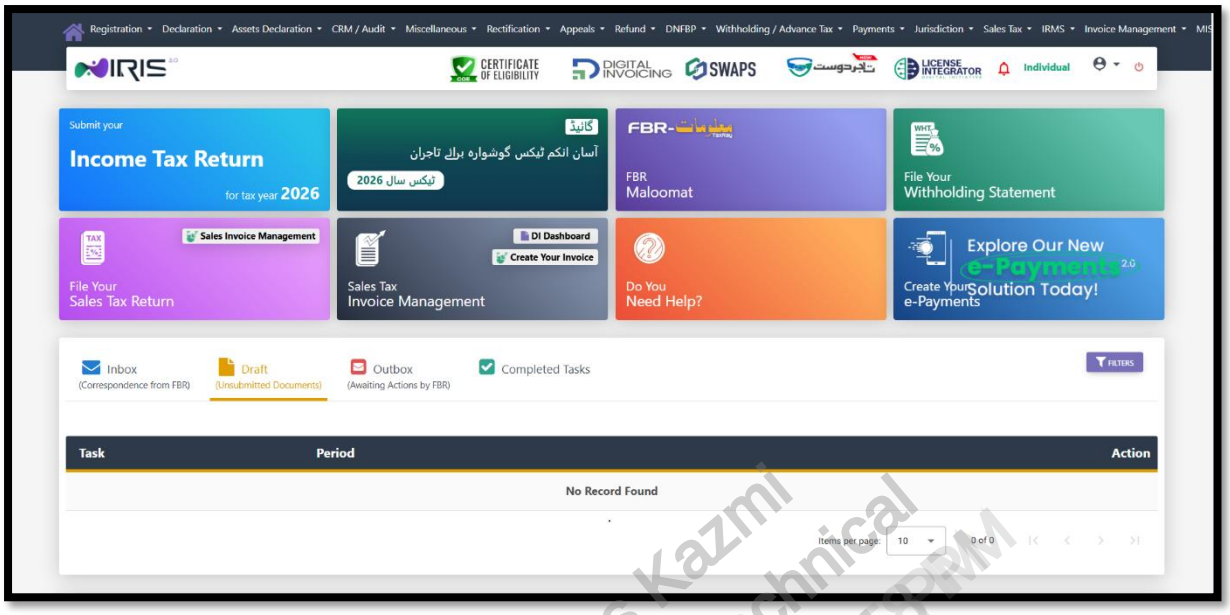
4.1. Application for Amendment in Electronic Sales Tax Invoice (after 72 hrs)

- Navigate to https://iris.fbr.gov.pk/
- Provide ***CNIC / NTN*** & ***Password***
- Click ***Login***

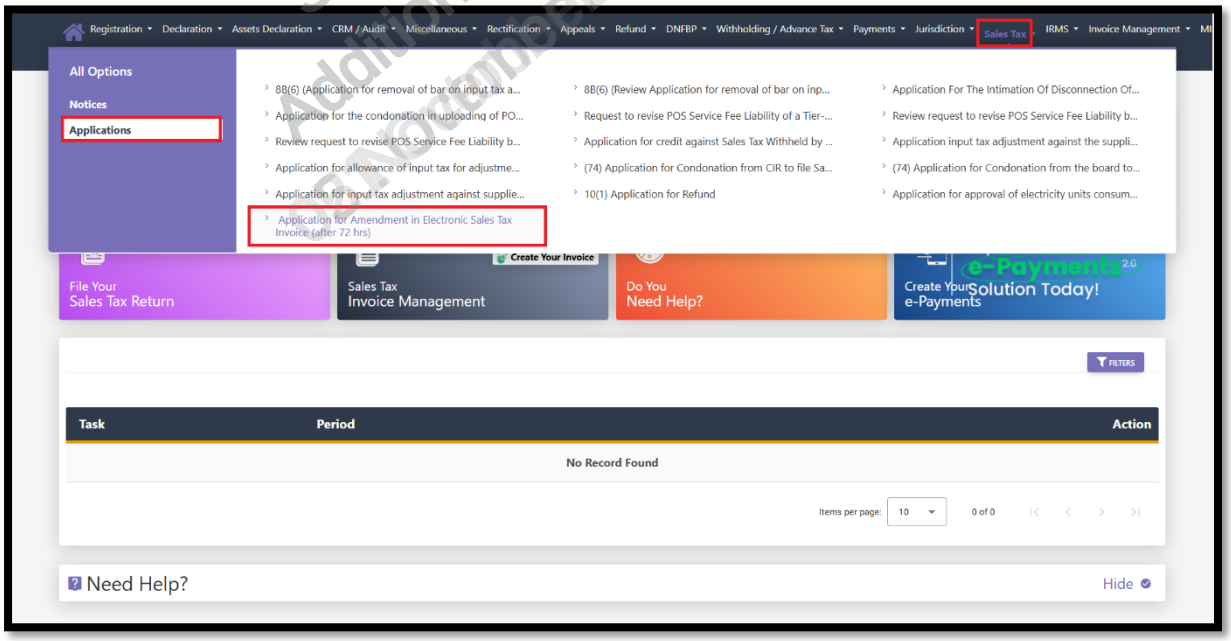


Sammer Abbas Kazmi
Additional Director Technical
PRAL

The Home page will appear on the screen

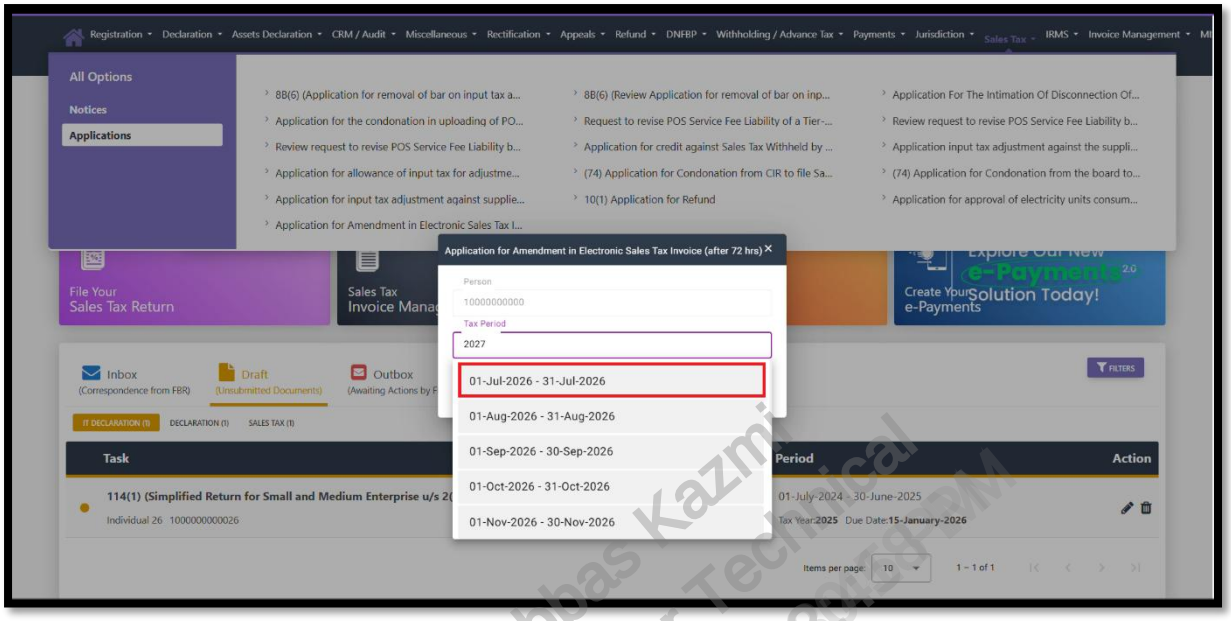


- Click on ***Sales Tax*** drop-down
- Navigate to ***Applications***
- Click ***Application for Amendment in Electronic Sales Tax Invoice (after 72 hrs)***

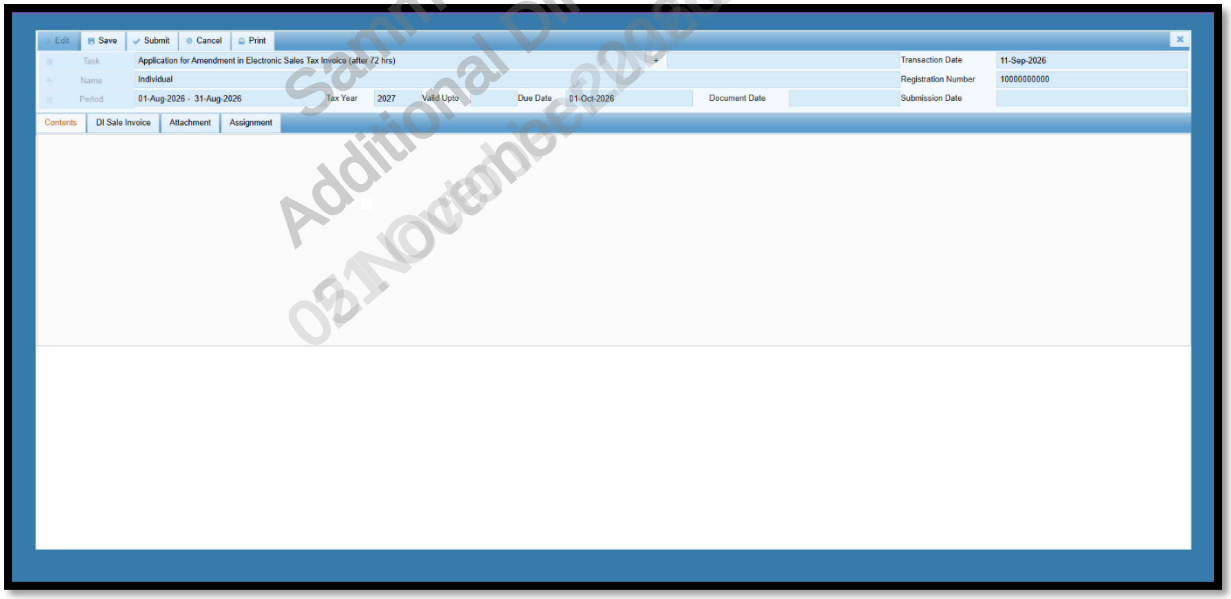


Sammer Abbas Kazmi
Additional Director Technical
FBR November 2026 00142045 PRAL

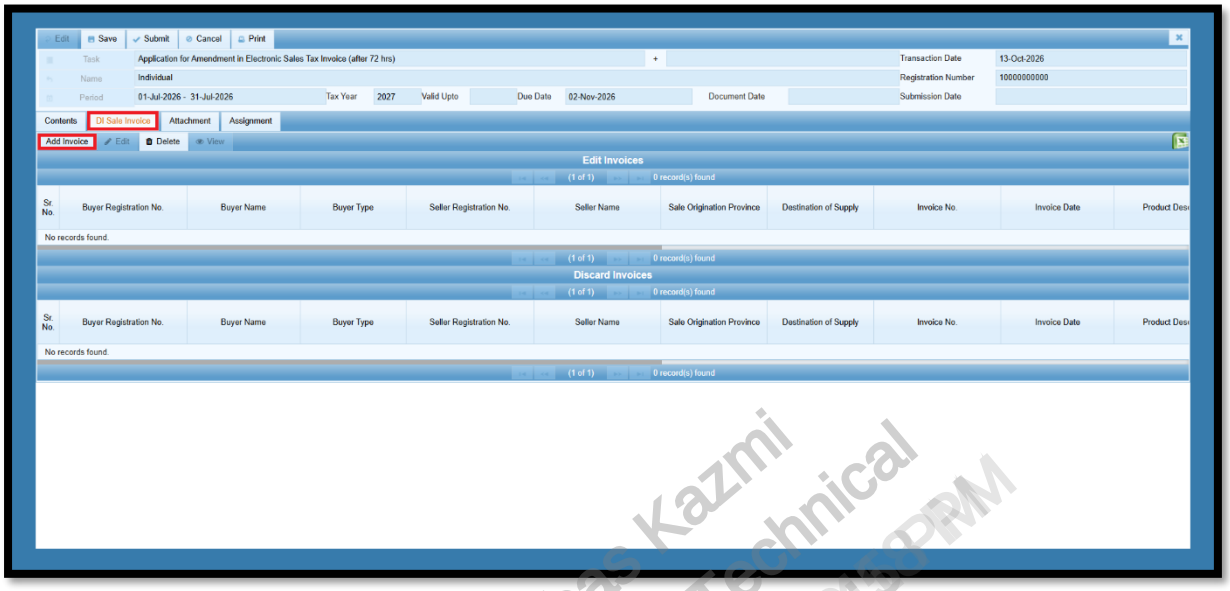
- Search and Select the ***Tax Period*** from the provided list
- Click ***Continue***



The Application window will appear on the screen

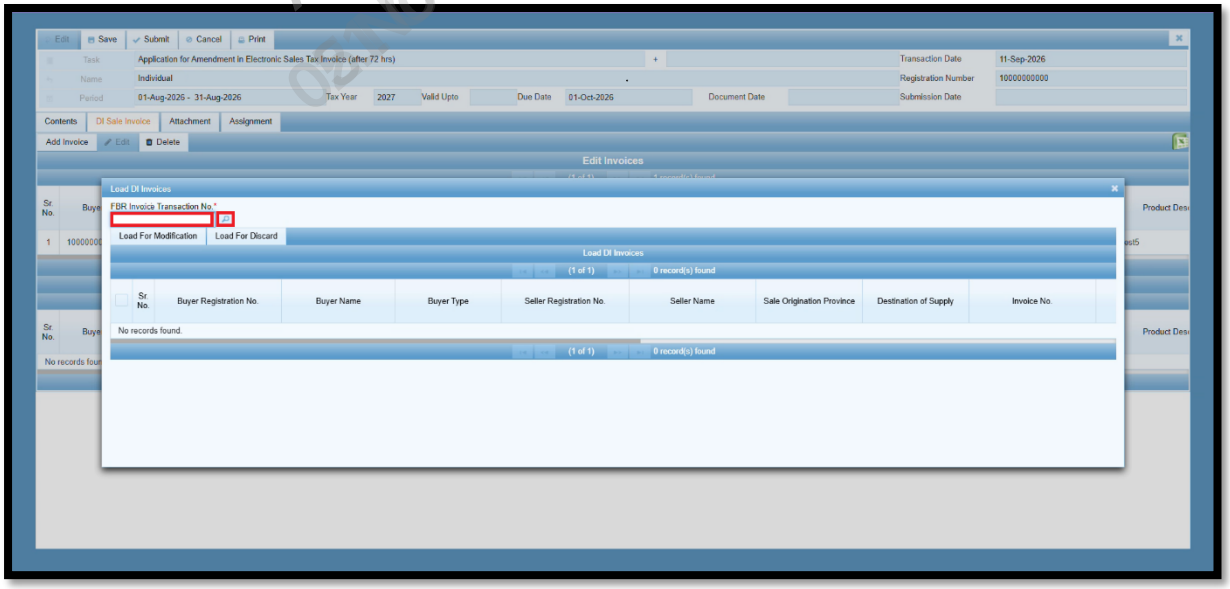


- Navigate to ***DI Sale Invoice***
- Click ***Add Invoice***



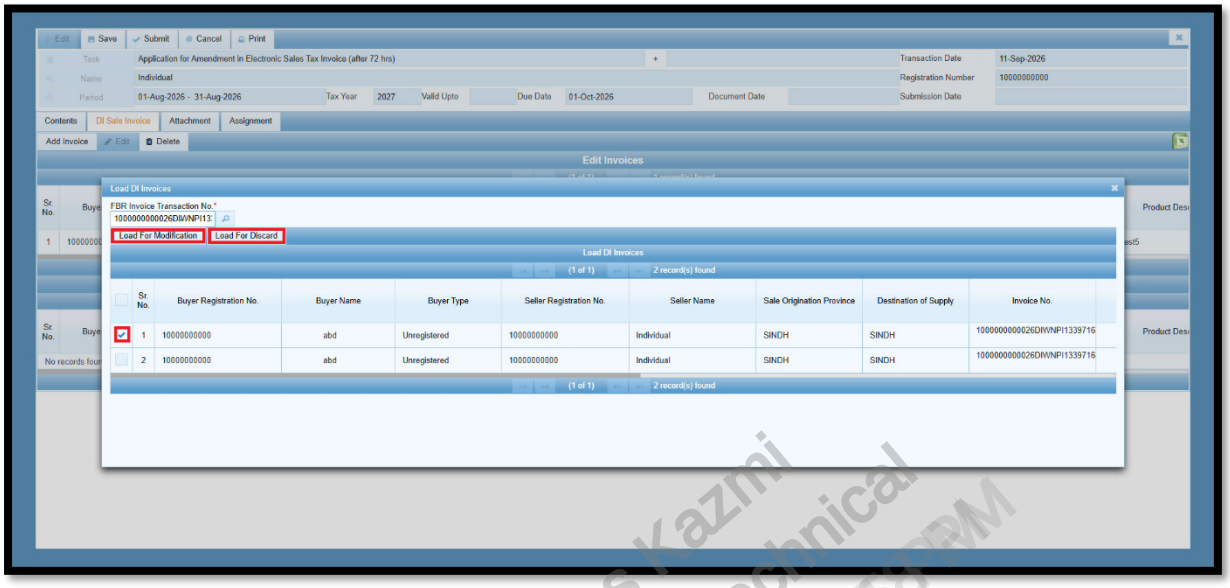
A new pop-up window will appear on the screen

- Enter the ***FBR Invoice Transaction Number***
    - The "FBR Transaction No." (Master Invoice No.) in DI is the invoice number appearing before the hyphen (-) in Invoice Management for the selected tax period.
- Click ***Search***

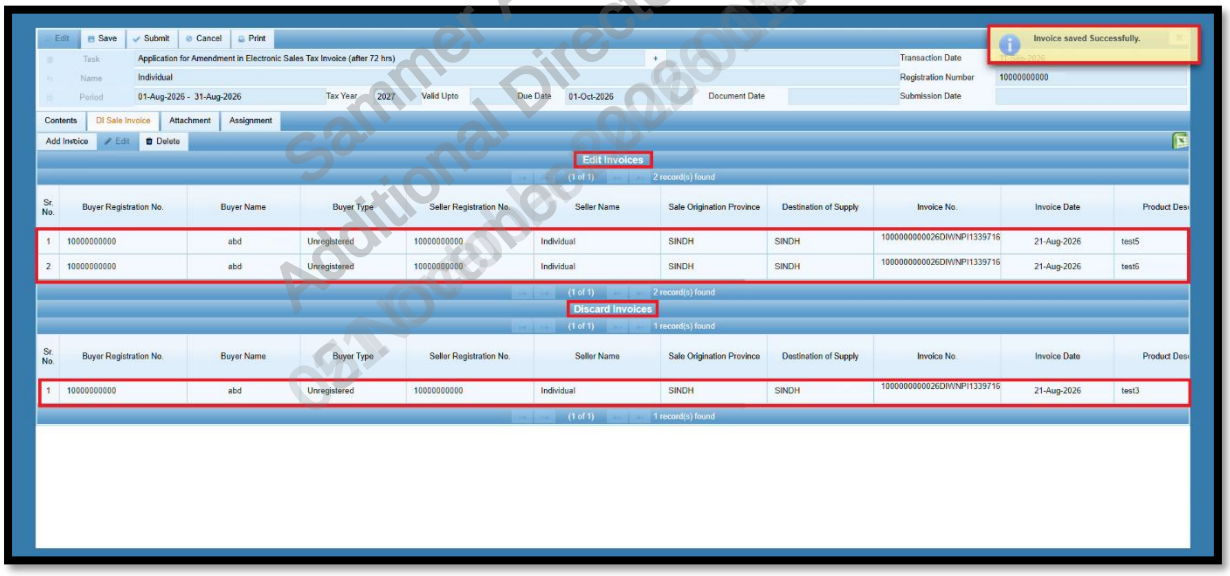


Sammar Abbas Kazmi
Additional Director Technical
0210000000142045PRM

- Select the invoice and click on relevant button ***(Load For Modification / Load For Discard)***

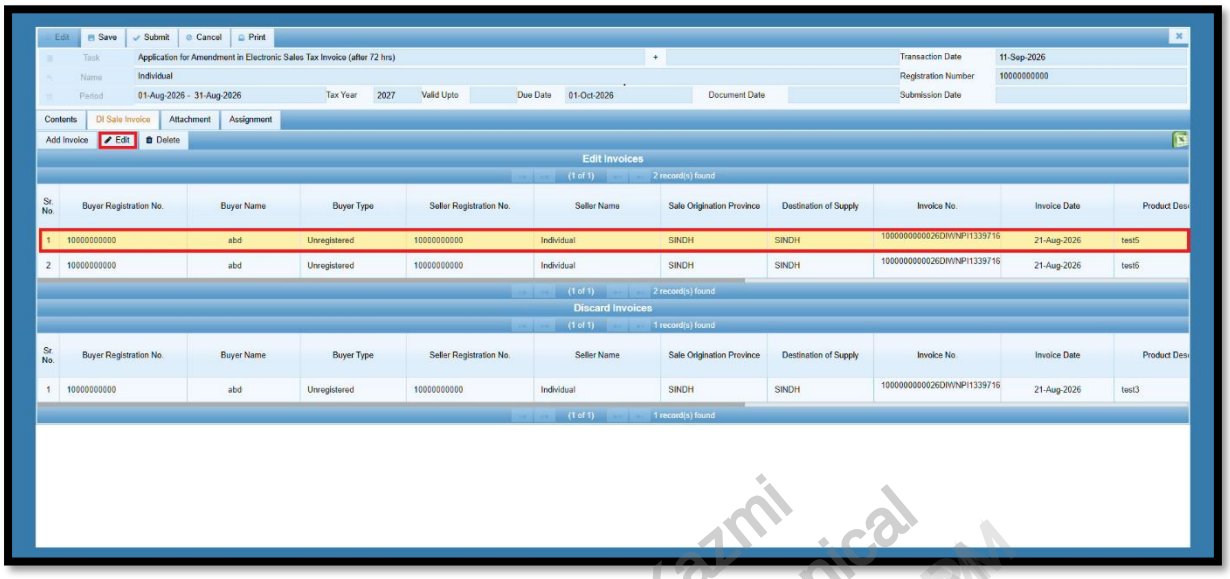


Invoices will be loaded successfully under relevant sections

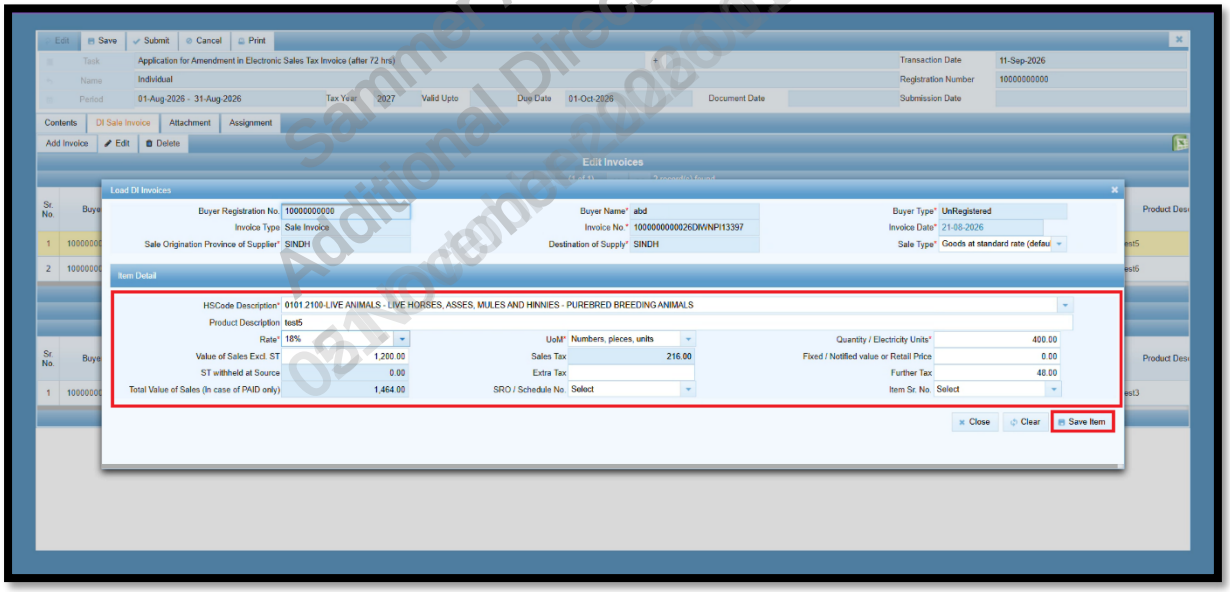


Sammer Abbas Kazmi
Additional Director Technical

- To edit the invoice, select the relevant invoice and Click ***Edit***

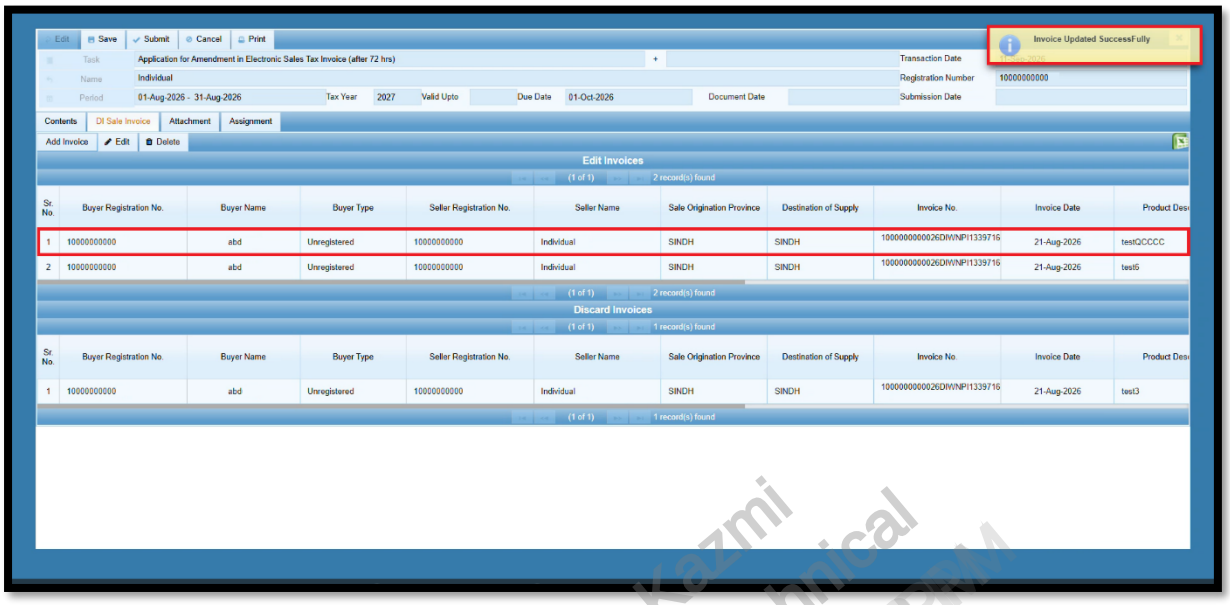


- On the new pop-up window, ***Edit*** the detail where required
- Click Save ***Item***



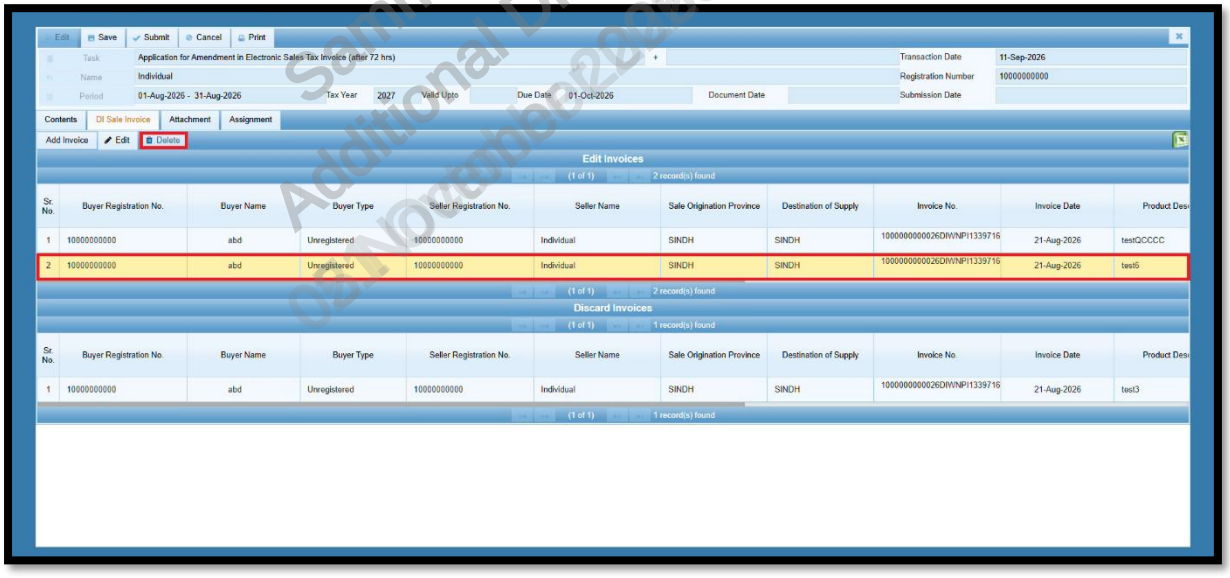
Sammer Abbas Kazmi
Additional Director Technical
03120000000 2026 10:14:30 PM

The Edited detail will be reflected in the relevant section



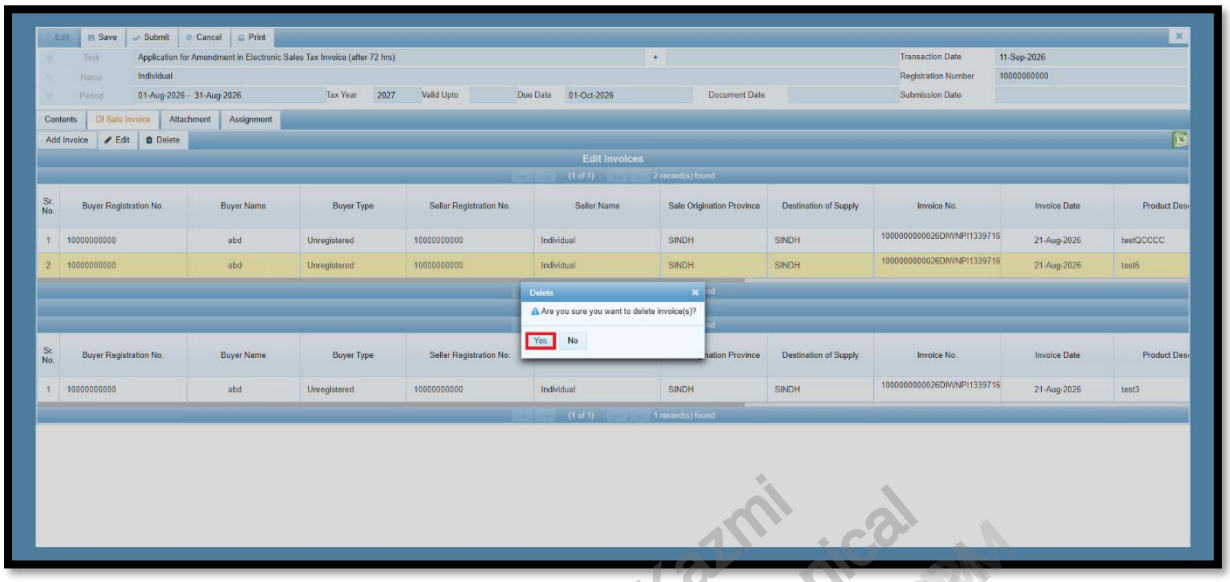
Note: An invoice that has been edited cannot be cancelled, and an invoice that has been cancelled cannot be edited.

- To Delete/ Discard the Invoice, select the invoice and Click ***Delete***

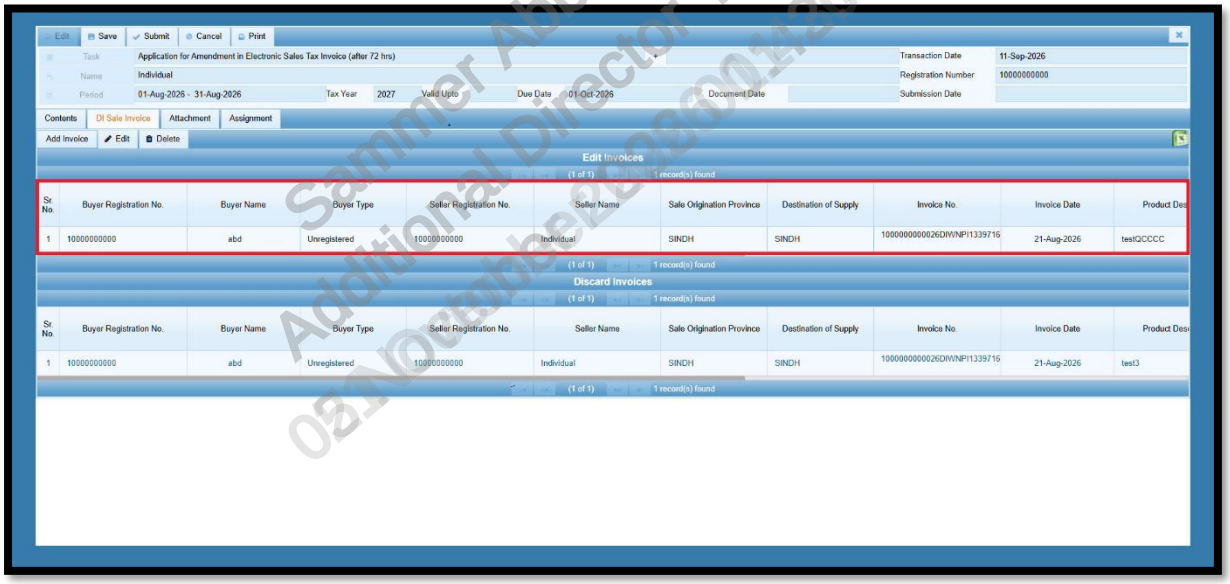


Sammar Abbas Kazmi
Additional Director Technical
03[illegible]

- Click ***Yes*** on the confirmation message window

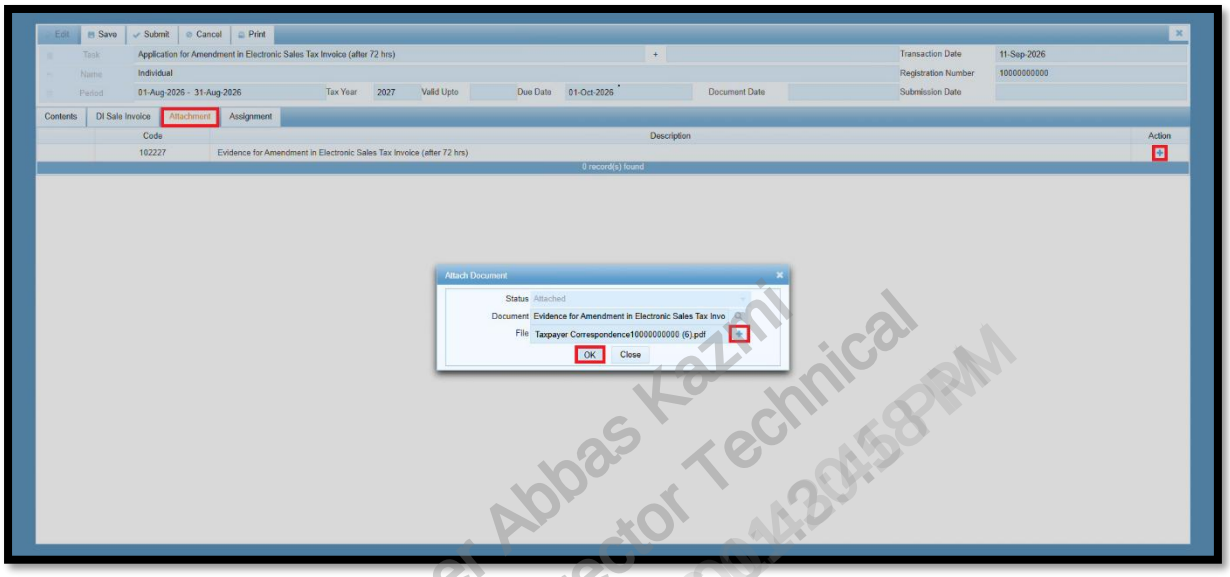


The selected invoice will be ***Deleted/ removed.***

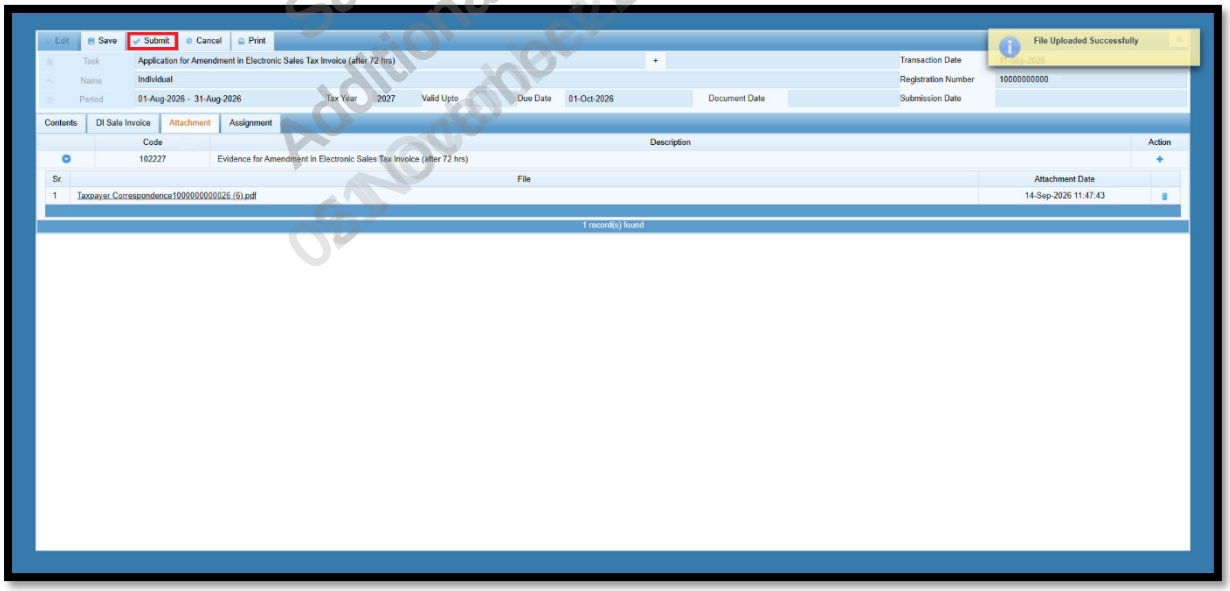


Sammer Abbas Kazmi
Additional Director Technical
02 November 2026 02:45PM

- Navigate to ***Attachment*** tab
- Click on ***+*** icon
- On the new pop-window, click ***+*** icon to attach file (PDF)
- Click ***Ok***, once the relevant file attached



- Click ***Submit***, to finalize the Application submission

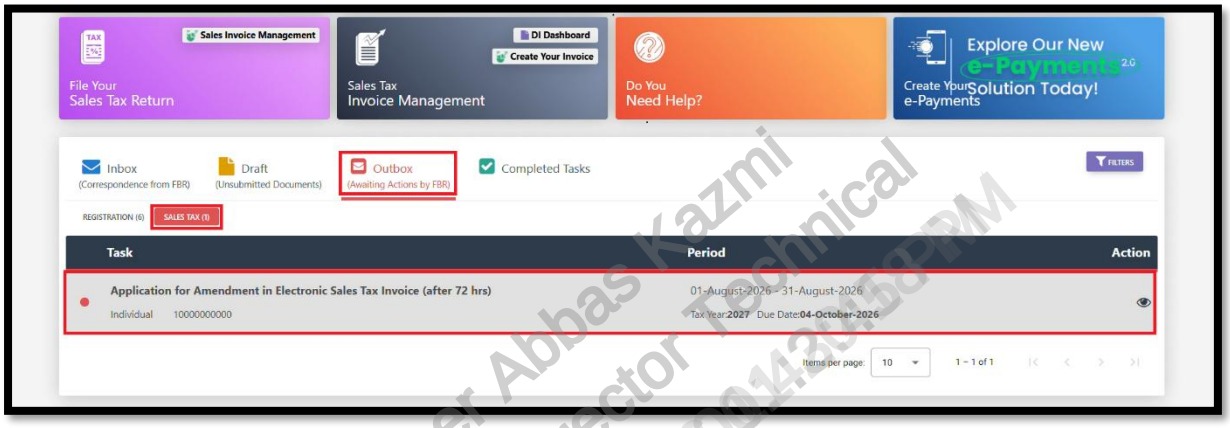


Sahmer Abbas Kazmi
Additional Director Technical
0214300458PRM

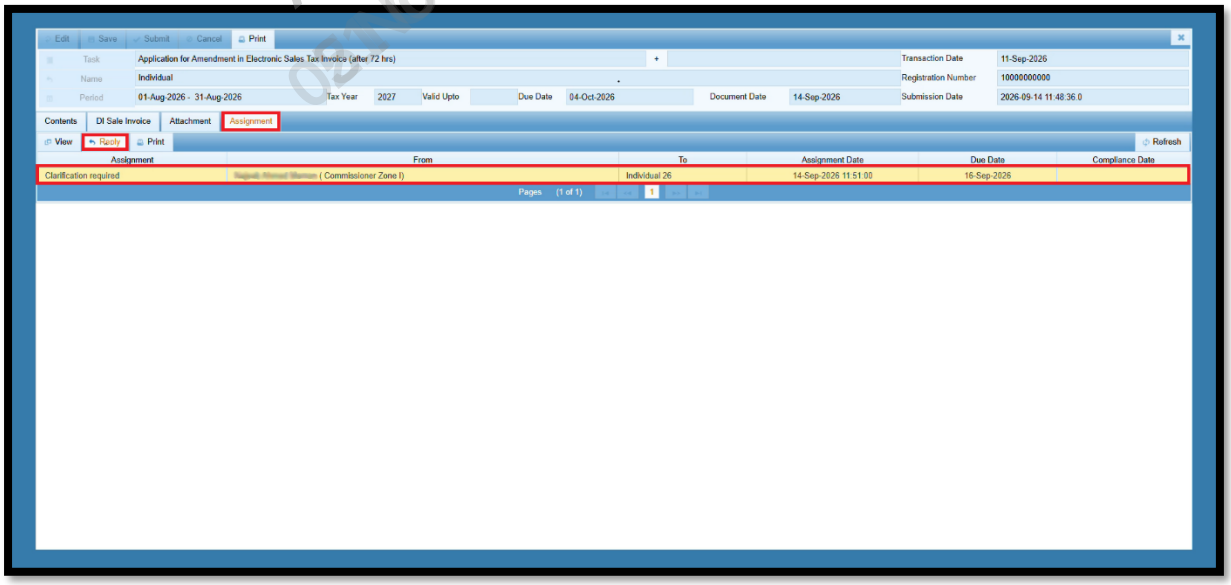
4.2. Clarification Required by CIR

Once the Application for Amendment in Electronic ST Invoice (After 72 Hours) is submitted, the Tax Officer may request clarification through Internal Correspondence.

- Navigate to ***Outbox***
- Click on ***Sales Tax*** tab.
- Click on ***Application for Amendment in Electronic Sales Tax Invoice (after 72 hrs)***

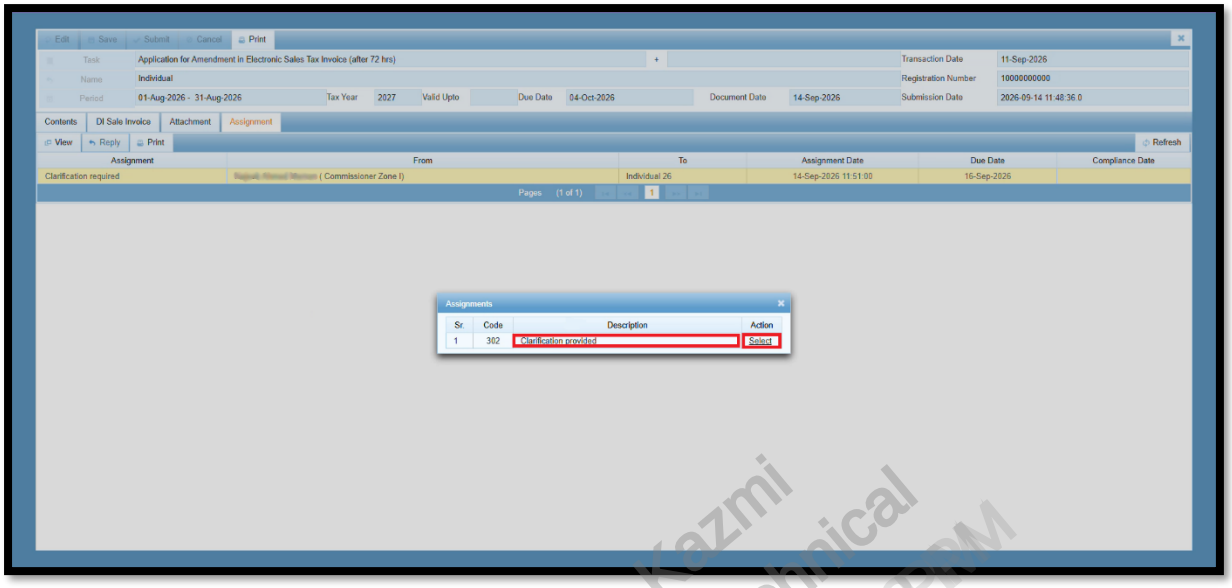


- Click on the ***Assignment*** tab
- Select the Assignment
- Click ***Reply***

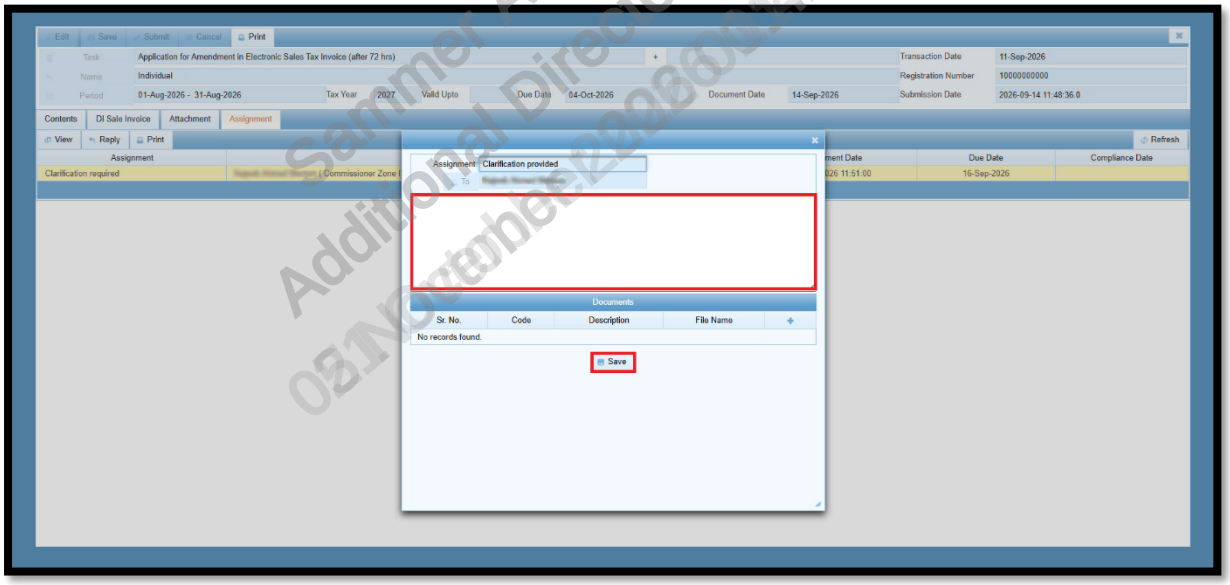


Sanaan Abbas Kazmi
Additional Director Technical
02/10/2026 14:30:56 PRM

- On the pop-up window, Select ***Clarification Provided***



- Enter description and Click ***Save***



Sammer Abbas Kazmi
Additional Director Technical
03130000000 2026 01:42:04 58 PM

The Tax Officer will view the Clarification provided by Taxpayer through internal correspondence.

PRAL © 2026 – All rights reserved

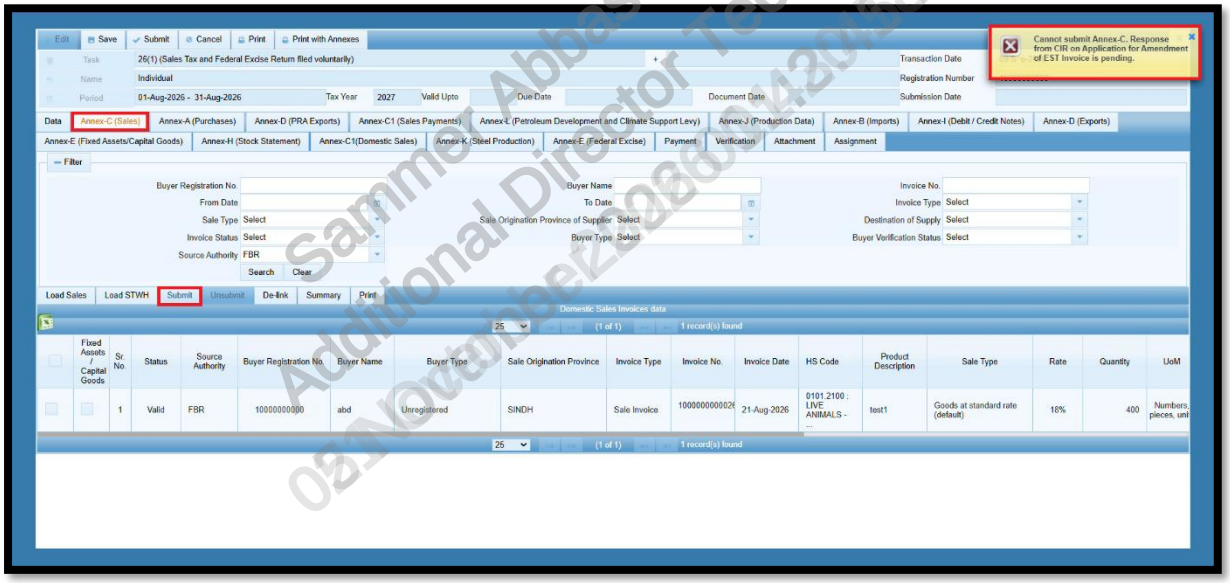
4.3. Accept / Reject Application for Amendment in Electronic Sales Tax Invoice (after 72 hrs)

Upon receiving the Application for Amendment in Electronic Sales Tax Invoice (After 72 Hours) and reviewing the clarification provided, if any, the Tax Officer can accept or reject individual invoice items or multiple items simultaneously through the **"Accept/Reject Application for Amendment in Electronic Sales Tax Invoice (After 72 Hours)"** application.

The Taxpayer is unable to Submit Annexure-C, if the response from CIR on the Application for Amendment in Electronic ST Invoice is still pending

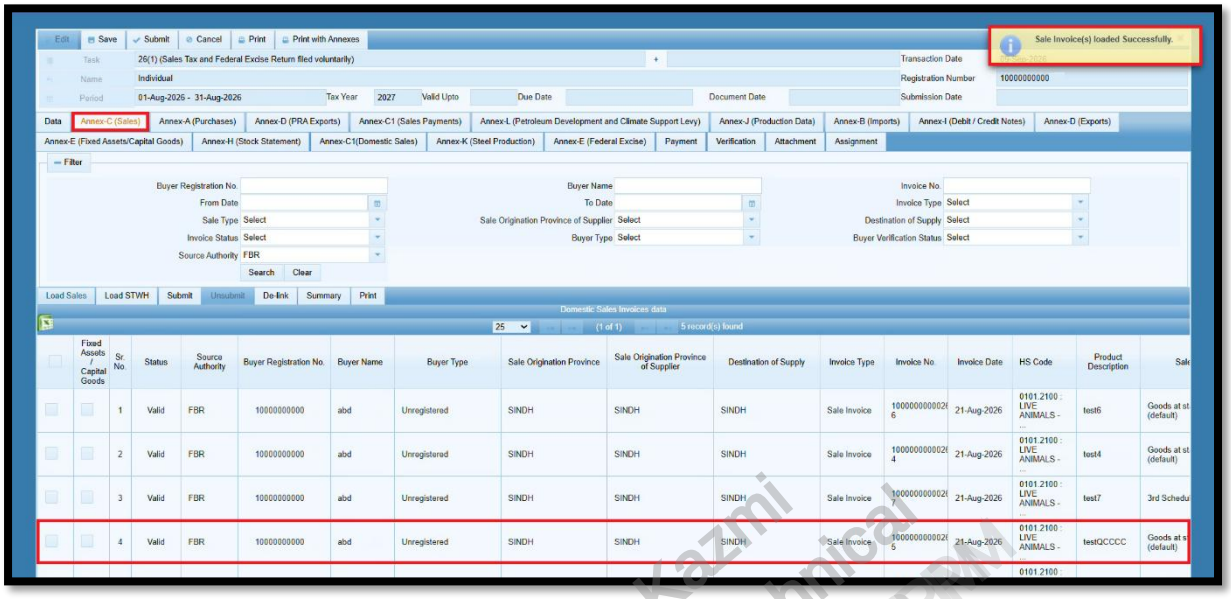
- Navigate to Annex-C (Sales)
- Click ***Load Sales*** and Click **Submit**

An error due to pending response from CIR will appear on the screen



Sammar Abbas Kazmi
Additional Director Technical
0214XXXXXXX PRM

The updated (Edited) invoices shall load in Annex-C, once the CIR approves the amendments.



4.4. Conditions for Amendments in Electronic Sales Tax Invoice (After 72 hrs)

- An application cannot be submitted for an invoice already linked to Annexure-C of the Sales Tax Return or the Federal Excise Return, or previously approved by CIR under another application.
- Taxpayers may submit multiple applications for the same tax period; however, invoices previously submitted or rejected by CIR cannot be included in a new application.
- Invoices with a pending decision from CIR cannot be included in any other application.
- If CIR rejects the application, the original invoice, as it existed before amendment or cancellation, will be loaded into Annexure-C and the Federal Excise Return, as applicable.

Sanamer Abbas Kazmi
Additional Director Technical

5. Frequently Asked Question (FAQs)

Q: What is the purpose of the amendment functionality?

It enables taxpayers to request amendment or cancellation of eligible electronic sales tax invoices after the expiry of the 72-hour time limit, subject to CIR approval.

Q: Is CIR approval mandatory for post-72-hour amendments or cancellations?

Yes. All requests are subject to review and approval by the concerned tax authority.

Q: Can an invoice be amended and cancelled in the same application?

No. An invoice selected for amendment cannot be cancelled, and an invoice selected for cancellation cannot be amended.

Q: What is the FBR Invoice Transaction Number?

It is the Master Invoice Number displayed before the hyphen (-) in DI Invoice Management for the relevant tax period.

Q: Are supporting documents required?

Taxpayers can attach relevant supporting documents in PDF format to substantiate their requests.

Q: Can multiple applications be submitted for the same tax period?

Yes, provided the applications do not include invoices previously submitted or rejected by CIR.

Q: Can an invoice with a pending CIR decision be included in another application?

No. Invoices with pending CIR decisions cannot be included in another application.

Q: What happens if CIR requests clarification?

The taxpayer must provide the required clarification through Internal Correspondence in IRIS.

Q: Can Annexure-C be submitted while an application is pending with CIR?

No. Submission is restricted until CIR's decision on the relevant application is received.

Sommer Abbas Kazmi
Additional Director Technical
02 October 2026 01:43:58 PM

Q: What happens to an amended invoice after approval?

The updated invoice becomes available for loading into Annexure-C, subject to system validations.

Q: What happens if CIR rejects the application?

The original invoice, before amendment or cancellation, is loaded into Annexure-C and the Federal Excise Return, as applicable.

Q: Which invoices are restricted from inclusion in an application?

Invoices linked with Annexure-C of the Sales Tax Return or the Federal Excise Return, and invoices previously approved by CIR, are subject to the system's eligibility restrictions.

Sammer Abbas Kazmi
Additional Director Technical
31 October 2026 01:43:45 PM