GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDRAL BOARD OF REVENUE
[INDIRECT TAX POLICY]
*****

Islamabad, the 28th January, 2011.

NOTIFICATION
(SALES TAX)

S.R.O. 82-(I)/2011.— In exercise of the powers conferred under section 50 of the Sales Tax Act, 1990, read with sub-section (2) of section 8, sub-section (2) of section 22, section 26, sub-section (6) of section 47A, sections 48, 50A, 52, 52A and 66 thereof, the Federal Board of Revenue is pleased to direct following further amendments in Sales Tax Rules, 2006, namely:–

In the aforesaid Rules, in rule 26A, —

(1) for sub-rule (6), the following shall be substituted, namely: –

"(6) Refund claims under this rule shall be processed by Risk Management System (RMS) of FBR IT system within two working days of electronic submission of refund claim in the RCPS format. The system will automatically clear the amount under no objection. Electronic advice will be issued to the CSTRO and the registered person about the refund amount cleared by the RMS for payment. The objections detected by the system will be communicated to the refund claimant and the concerned RTO/LTU for information. The refund claimant will have upto eight weeks, from the date of aforesaid communication by the system, to get these objections cleared. The system validation checks will be re-run on all claims on every Tuesday of the week and any portion will be cleared on which the objections have been removed (mainly due to receipt of updated information). Each claim will be re-processed 7 times after its first process. After every run (1 initial and 7 re-runs) the claimant will be e-mailed regarding the objections and remaining deferred amount on the claim. After each run, RMS will generate the refund payment order (RPO) of the cleared amount. After being so processed if any amount still remains un-cleared, the same shall then be processed under the other rules of this Chapter."; and

(2) for sub-rule (8), the following shall be substituted, namely: –

"(8) Post refund audit of refund claims processed through RMS will be the responsibility of the Audit Divisions of respective RTO/LTU.".

[F. No.3(1)ST-L&P/2010]

(Adnan Iqbal Swati)
Second Secretary (ST-L&P)
28/1/11