GOVERNMENT OF PAKISTAN
MINISTRY OF ECONOMIC AFFAIRS
STATISTICS AND REVENUE
(REVENUE DIVISION)

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Islamabad, the 25th June, 2011

NOTIFICATION
(INCOME TAX)

S.R.O.647(I)/2011. – In exercise of the powers conferred by section 183 of the Income Tax Ordinance, 2001 (XLIV of 2001), the Federal Government is pleased to exempt penalty and default surcharge as provided under the said Ordinance in cases where,-

(i) the withholding agents have not deducted advance withholding tax as required under the Income Tax Ordinance, 2001 (XLIV of 2001); or

(ii) the withholding agents have deducted or withheld income tax but not deposited the tax deducted or withheld within due dates as prescribed under the Income Tax Ordinance. 2001 (XLIV of 2001)

and the withholding agents, specified in clauses (i) and (ii) above, deposit the due amount of tax in the Government treasury on or before 30th June, 2011.

2. Nothing in this notification shall entitle any person to claim or take refund of any amount of penalty or surcharge already paid by or recovered from him before the issuance of this Notification.

3. In a case where refund becomes due to any person in consequence of a decision or judgment of court at any stage after the issuance of this Notification, the tax deposited by that person under this Notification shall be refunded to him.

[C. No.4(21)ITP/2011]

(Shahid Hussain Asad)
Additional Secretary