

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the ^{23rd} November, 2020.

NOTIFICATION
(Income Tax)

S.R.O. 1250 (I)/2020.- The following draft of certain further amendment in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 237, read with sub-section (12) of section 134A, of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for the information of all persons likely to be affected thereby and, as required by sub-section (3) of the said section 237, notice is hereby given that objections or suggestions thereon, if any, may for consideration of the Federal Board of Revenue be sent within seven days of publication of the draft in the official Gazette. Objections or suggestions which may be received from any person in respect of the said draft, before the expiry of the aforesaid period, shall be considered by the Federal Board of Revenue, namely:-

DRAFT AMENDMENT

In the aforesaid Rules, in rule 74, after sub-rule (2), the following new sub-rule shall be inserted, namely:—

“(2A) Where a person is using a mobile phone, document required to be served on that person by the Commissioner or the Chief Commissioner shall be considered sufficiently served if sent as SMS on the cellphone registered in the name of such person as per record of the Pakistan Telecommunication Authority established under section 3 of the Pakistan Telecommunication (Re-organization) Act, 1996 or the relevant Telecommunication Service Provider.”.

[F.No.1(103)R&S/2020]


(Tariq Iqbal)
Secretary (Rules & SROs)