

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

Islamabad, the 23rd April, 2022

**Notification
(Income Tax)**


S.R.O.549(I)/2022.– The following draft of 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 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for information of all persons likely to be affected thereby and, as required under sub-section (3) of the said section 237, notice is hereby given that objections or suggestions thereon, if any, may for the consideration of the Federal Board of Revenue be sent within **fifteen** days of publication of the draft in the official Gazette. Any objection or suggestion which may be received 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, for sub-rule (2), the following shall be substituted, namely:-

“(2) Where a person has provided an electronic address, the document required to be served on the person shall be considered sufficiently served if sent to that address.”.

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


(Muhammad Masood Ahmed Gors)
Secretary (Rules & SROs)