

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

Islamabad, the 19th May, 2022

**Notification
(Income Tax)**

S.R.O. 597 (I)/2022.- In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published *vide* Notification No. S.R.O. 549(I)/2022 dated the 23rd April, 2022, as required by sub-section (3) of section 237 of the said Ordinance, namely:-

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)