

Government of Pakistan
Revenue Division
Federal Board of Revenue

NOTIFICATION

Islamabad, the 10th November, 2025.

S.R.O. 2107/2025 - 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 amendments shall be made in the sub-rule (2DD) of rule 73, of the Income Tax Rules, 2002, which have been previously published vide Notification No. S.R.O 2070(I),2025 dated 3rd the November, 2025, as required by sub-section (3) of section 237 of the said Ordinance, namely: —

In the aforesaid Rules, in rule 73, for sub-rule (2DD), the following shall be substituted, namely: —

“(2DD) In case of an individual, electronic filing of income tax return and withholding statement shall be mandatory.”.

[F.No. 1(12)R&S/2025]



(Syeda Maimoona)
Second Secretary (Rules & SROs)