

Government of Pakistan
Revenue Division
Federal Board of Revenue

NOTIFICATION

Islamabad, the 17th February, 2025.

S.R.O. 164 (I)/2025.— In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990(VII of 1990), read with clause (43A) of section 2, sub-section (9A) of section 3, section 33, section 40C and section 56C thereof, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Sales Tax Rules, 2006, namely:—

In the aforesaid Rules. -


- (a) in rule 150ZEL, in sub-rule (5), for the colon at the end, a full stop shall be substituted and thereafter the proviso shall be omitted;
- (b) in rule 150ZEO,—
 - (i) in sub-rule (4), for the expression "either issued three unverified invoices in a day or five unverified invoices in seven days against a single STRN", the expression "involved in issuances of unverified invoice, or if store becomes disconnected with the FBR data base for forty eight hours, or invoices of offline period not entered in the system in next twenty four hours or device does not keep record of invoices during offline period, as the case may be" shall be substituted;
 - (ii) in sub-rule (5), for the expression "issue an order in writing for allowing or disallowing the sealing of such business premises after recording the reasons therein," the expression "either allow or disallow the sealing of such business premises" shall be substituted;
 - (iii) after sub-rule (7), the following new sub-rule shall be added, namely:—

“(8) The business premises of the registered person may be sealed on any violation made by registered person.”;
- (c) in rule 150ZEP, in sub-rule (I), for the expression “sub-section (9A)”, the expression “section 3(9A)” shall be substituted;
- (d) for rule 150Z EQ, the following shall be substituted, namely:-

"150Z EQ. Procedure for de-sealing of business premises of integrated tier-1 retailers.— Where a business premises has been sealed under rule 150ZEO, the following procedure for de-sealing thereof shall be adopted, namely:—

- (i) the Commissioner Inland Revenue having jurisdiction over the case shall impose a penalty by passing an order as provided under serial No. 24 of section 33 of the Act;
- (ii) de-sealing order of the business premises shall be issued by the concerned Commissioner Inland Revenue within 24 hours of the payment of penalty and the demand created during audit, nothing shall impede de-sealing of the business premises provided that the software bug has been removed and all requirements of Chapter XIV-AA of Sales Tax Rules, 2006 have been fulfilled by the integrated tier-1 retailer;
- (iii) the registered person may file appeal against the order;
- (iv) the Commissioner Inland Revenue shall ensure software audit through an integrator of all POS machines installed in all the branches of such retailer within three working days after de-sealing of the business premises. The Commissioner Inland Revenue shall ensure to record the sale during that period;
- (v) the Commissioner Inland Revenue shall ascertain the exact quantum of under-declared sales as a result of software audit and create a demand of tax sought to be evaded; and
- (vi) in case of non-payment, de-sealing shall be done after a month and business premises shall be re-sealed after fifteen days, if default continues.”; and
- (e) in rule 150ZER, for clause (1), the following shall be substituted, namely:–
- “(1) The Commissioner Inland Revenue having jurisdiction shall impose a penalty by passing an order prescribed under serial No. 25A of section 33 of the Act;”.

[C. No.3(7)ST&FE-Policy/2024]


(Izhar Zuberi)
Second Secretary (ST&FE Policy)