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

Islamabad, the 5th November, 2026.

NOTIFICATION

S.R.O. 2085 (I)/2026. In exercise of the powers conferred by section 50 read with section 11H of the Sales Tax Act, 1990, section 40 read with section 7A of the Federal Excise Act, 2005, 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, in Chapter VIAC,—

I. in rule 44I, in sub-rule (1), after the expression "11H", the expression "and to every other function or power assigned to the Centre by the Board under section 30AA or section 32C" shall be inserted;

II. in rule 44L, in sub-rule (1), in clause (c), for the expression "to (c)", the expression " and (b)" shall be substituted.

III. In rule 44M, in sub-rule (3), for the expression "FBR", the expression "the Board" shall be substituted.

IV. in rule 44P,

(i) in sub-rule (1),-

(a) in clause (a), after semi colon the word "and" shall be added;

(b) clause (b) shall be omitted; and

(c) in clause (c), for the expression "to (c)", the expression "and (b)" shall be substituted; and

(ii) sub-rule (5) shall be omitted.

V. after rule 44P, the following new rule shall be inserted, namely:—

"**44PA. Functions and procedure for faceless assessment.**— (1) Faceless Assessment Unit shall perform the following functions, procedures and exercise the following powers in accordance with the Act and the rules made thereunder, namely:—

(a) conducting proceedings and passing assessment orders under relevant provisions of the Act;

(b) rectifying mistakes apparent from the record in respect of any order passed by the Faceless Assessment Unit; and

(c) conducting any proceedings incidental or ancillary to the proceedings referred to in clauses (a) and (b), including the issuance of notices, obtaining information and evidence, and imposition of penalty or default surcharge arising from such proceedings.

(2) Where a case or record is allocated to the Faceless Assessment Unit through an automated allocation —

(a) the Unit Officer shall examine the record and the audit report, as the case may be, in accordance with the law and facts of the case;

(b) the Unit Officer shall issue a notice to the registered person under the relevant provisions of the Act to provide an opportunity of being heard; and

(c) the registered person shall submit replies, documents and evidence through the designated account on IRIS, in accordance with rule 44O.

(3) In the course of proceedings, the Unit Officer may—

(a) seek technical assistance, including valuation, forensic or sectoral expertise, from a unit or panel constituted for that purpose;

(b) request physical verification in accordance with rule 44Q; and

(c) conduct an E-hearing under the provisions of the Act and these rules."

VI. In rule 44S, for the words "the provisions of rule 44N relating to notice, reply and E-hearing", the words "the provisions of rules 44N and 44O shall apply to any notice, reply or any other communication, and the registered person may be heard through an E-hearing in accordance with law" shall be substituted.

[C. No. 3(95) ST FE Policy / 2026]

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