Government of Pakistan
Revenue Division
Federal Board of Revenue
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Islamabad, the 25th September, 2026

NOTIFICATION

S.R.O. 1655 (I)/2026.— In exercise of the powers conferred by section 50 read with sub-section (1) and (4) of section 50B of the Sales Tax Act, 1990 (VII of 1990), 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, after rule 150H, the following new Chapter XII-A shall be inserted, namely:—

"CHAPTER XII-A

PROCEDURE FOR ELECTRONIC SCRUTINY AND INTIMATION OF ISSUES DETECTED BY THE COMPUTERIZED SYSTEM

150HA. Application.— This Chapter shall apply to the automated scrutiny, analysis and cross-matching of sales tax returns and other available data relating to registered persons through the computerized system "hereinafter referred to as the system" implemented by the Board under section 50B of the Act.

150HB. Electronic scrutiny and intimation of issues.—(1) The system may make the intimation of issues detected, through an online advice or advance intimation sent through IRIS, pointing out the factual, legal mistakes or discrepancies, aimed at allowing the registered person to clarify the issue, rectify the errors pointed out by the system or take other corrective action before any legal or penal action is initiated.

(2) The same system generated advance intimation containing discrepancies can also be sent by the Officer of Inland Revenue holding jurisdiction.

(3) Such intimation shall specify the time period for response, which shall not be less than seven days, during which the registered person shall clarify, rectify or take other corrective action for removal of discrepancy or discrepancies, as the case may be, pointed out therein.

(4) In case of no response from the registered person is received within the stipulated time, as provided in sub-rule (3), a reminder shall be sent to the registered person which shall not be less than seven days.

(5) The record of issues or discrepancies detected, intimation sent to the registered person and response received, if any, shall be communicated to the Officer of Inland Revenue having jurisdiction over the registered person.

(6) The intimations sent to the registered persons, responses received, and actions taken shall be recorded in the dashboard designed under the system.

(7) The aforesaid procedure for automated scrutiny, analysis and cross-matching of sales tax return and other available data, issues pointed out by the system and electronic communication thereof to the registered person shall be implemented through Change Request Form (CRF) for smooth and efficient operation and implementation of the said computerized system.

(8) The Officer of Inland Revenue having jurisdiction over the registered person shall analyze the response from the registered person and shall take appropriate action, if required, under the relevant provisions of the Act and the rules made thereunder.".

[C. No. 3(8)/ ST & FE Policy/2026]

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