Government of Pakistan
Revenue Division
Federal Board of Revenue
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Islamabad, the 17th November, 2009

NOTIFICATION
(Income Tax)

S. R. O. 986(1)/2009.- 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 amendment shall be made in the Income Tax Rules, 2002, the same having been previously published vide Notification No.SRO.803(I)/2009, dated 9th September, 2009, as required by sub-section (3) of the said section, namely:-

In the aforesaid Rules, in rule 73, after sub-rule (2D), the following new sub-rule shall be added, namely:-

"(2E) From Tax Year 2009 onwards, wherever refund of tax is claimed in a non-company case, income tax return shall be filed electronically, and in all cases, whether relating to a company or a non-company, electronic filing of refund application as prescribed in Part-VI of the First Schedule shall be mandatory.".

[C.No.3(9)ITR/08]

(Asrar Raouf)
Member Policy (Direct Taxes)