

**GOVERNMENT OF PAKISTAN
FEDERAL BOARD OF REVENUE
(REVENUE DIVISION)**

Islamabad, the 13th August, 2010.

**NOTIFICATION
(SALES TAX)**

S.R.O. 810 (1)/2010.--In exercise of the powers conferred by sub-section (1) of section 4 and section 40 of the Federal Excise Act, 2005, section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, read with sub-section (2) of section 8, clause (ii) of sub-section (2) of section 8B, sections 9, 10, 14, 21 and 28, clause (c) of sub-section (1) of section 22, section 26, sections 48, 50A, 52, 52A, 61 and 66 thereof, the Federal Board of Revenue is pleased to direct that the following further amendment shall be made in the Sales Tax Rules, 2006, namely:-

In the aforesaid Rules, in rule 28, for sub-rule (1A), the following shall be substituted, namely:-

“(1A) Any registered person claiming refund under this Chapter shall have the option to electronically file refund claim through FBR web portal by using the user-id, password and pin code allotted to him at the time of e-Enrollment.”.

[C.No. 3(1)ST-L&P/2010]

**(Azood-ul-Mehdi)
Second Secretary (Law & Procedure)**