

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE  
[Inland Revenue Operations Wing]  
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C.No.6(4)Rev.Bud/2018

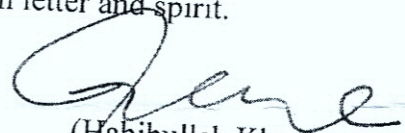
Islamabad, the 23<sup>rd</sup> July, 2018.

To: All Chief Commissioners IR,  
LTUs/CRTOs/RTOs.

**SUBJECT: ISSUANCE OF NOTICES – INSTRUCTIONS REGARDING.**

Please refer to the subject.

2. Board has received consistent complaints that Unit Officers do not allow adequate time in compliance of the statutory notices. This issue has also been highlighted in the recently held seminar of Pakistan Tax Bar Association. Such legal infirmities generate negative image of the department and ultimately result in adverse decisions in appeal.
3. In order to forestall such practice, it is emphasized that due care must be exercised to ensure that notices, including recovery notices, are properly served on the concerned taxpayers strictly in accordance with the provisions of section 218 of the Income Tax Ordinance, 2001, section 56 of the Sales Tax Act, 1990 and section 47 of the Federal Excise Act, 2005. Moreover, the following instructions must be adhered to for the purposes of taxpayers' facilitation:
  - (i) In addition to electronic service, although legally valid, the notices should be sent through registered post with acknowledgement due.
  - (ii) Sufficient time (at least fifteen days) / fair opportunity should be given to the taxpayer, after receipt of notice, to make necessary compliance.
4. These instructions must be observed in letter and spirit.

  
(Habibullah Khan)  
Member (IR-Operations)

Copy to:

SA to Chairperson, FBR.