

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE  
(INLAND REVENUE WING)

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C. No. 1/23-STB/2010 (Pt) / 30303-R

Islamabad, the 27<sup>th</sup> February, 2014.

1. **All Chief Commissioners (IR)**  
Large Taxpayers Units/Regional Tax Offices
2. **The Chief Executive Officer,**  
Pakistan Revenue Automation Limited,  
**Islamabad.**

Subject:- **WRIT PETITIONS FILED IN THE HONOURABLE HIGH COURTS  
CHALLENGING THE VIRES OF SECTION 2(22A) OF THE SALES TAX  
ACT, 1990 – INSTRUCTIONS REGARDING**

The undersigned is directed to refer to the subject cited above and to say that in continuation of letter of even number dated 17.02.2014, the Board has been pleased to decide that manually filed Sales Tax/Federal Excise returns in all the cases shall be invariably accepted by the LTUs/RTOs where writ petitions have been filed in the High Courts challenging the vires of clause (22A) of section 2 of the Sales Tax Act, 1990 and where Honourable High Courts have been pleased to direct Federal Board of Revenue and its functionaries to accept the returns of the petitioners electronically or manually by allowing adjustment claimed by the petitioners of Provincial Sales Tax on Services under the Provincial Laws, subject to the final outcome of the writ petitions.

02. All the Chief Commissioners are requested not to take any action under section 33 & 34 of the Sales Tax Act, 1990 with respect to returns filed manually within the due date of filing of returns.
03. PRAL is requested not to take any action with respect to Active Taxpayers status of the petitioners. This dispensation shall be available till further orders in cases where copies of orders of the Honourable High Courts have been provided to the concerned authorities containing specific directions to the FBR/its functionaries.

*YK 27.2.2014*  
(Zulfiqar Hussain Khan)  
Chief (ST/FED-Policy)

Copy to:

1. Member (FATE), FBR, Islamabad
2. Web Master, FBR, Islamabad

Member (FATE) Office  
E-Dox No. 30303  
Dated 27-2-2014