

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

No.1(2)-SS(BDT)18-CPR/ 280845-R

Islamabad the December 30, 2019

CIRCULAR

Subject: **E-PROCEDURE FOR CORRECTION IN COMPUTERIZED PAYMENT RECEIPT –INCOME TAX, SALES TAX & FEDERAL EXCISE DUTY**

The e-procedure for correction of Computerized Payment Receipt (CPR) has been updated in IRIS software and following e-procedure will be followed for the correction of CPR (Income Tax, Sales Tax & FED):

- 57-12-2019
- i. Scope of changes shall be restricted to the following areas only:
 - a) Change of Name, Address, NTN/CNIC;
 - b) Change in Tax Year/Tax Period
 - c) Change in Payment Code/Payment Section.
 - ii. Online application to such effect will be submitted through Iris software using taxpayer's own login. The said online application will be placed in the "INBOX" of the concerned Chief Commissioner having jurisdiction over the case of such tax payer. Scanned copies of the following documents will also be uploaded in the system for evidence.
 - a) Copy of such CPR
 - b) In case of mistake made by Withholding agent, letter from withholding agent and affidavit from the taxpayer on stamp paper that amendment may be made in CPR;
 - c) For correction of NTN/CNIC in CPR, affidavit from the person on whose name the payment has been deposited mistakenly;

2. The Chief Commissioner shall designate an officer in CCIR office for such purposes. On receipt of above mentioned e-application along with scanned copies of documents in the "INBOX" such designated officer shall process the case. Before approval it shall be ensured through system that the CPR has not previously been utilized against any payment due. *However, it shall not bar correction to the extent of particulars of withholdee in utilized withholding CPR only.*
3. After due system verification such change(s) shall be made in FBR e-system "RECAP" to the relevant CPR. The Chief Commissioner shall also ensure that applications are disposed- off within fifteen days from the receipt of complete

documents. Shortcoming, if any, may also be communicated to the taxpayer through system generated letter. *The designated officer shall provide reasons in writing for rejecting any application for correction of CPR*

4. In the case, where scope of correction falls in different territorial jurisdictions, the Chief Commissioner to whom such e-application is made shall forward such application electronically to the Chief Commissioner where such CPR was recorded incorrectly. On receipt of such e-application, the concerned Chief commissioner shall make necessary correction in such CPR and inform the taxpayer accordingly. In case of any objection reason to such extent shall be communicated to the respective tax office electronically.
5. Change in CPR will only take place in the systems of FBR for all accounting purposes and the tax payer will be entitled to take such credit accordingly. Original CPR, being a bank document, will remain unchanged. **Heads of Account (NAM) shall not be changed in the CPR.**
6. This will supersede previous circulars No.2(2)R.B./96/Pt-I dated 30.08.2008, C.No.21(3)S.IR-Automation/2011/54380-R dated 12.14.2012, C.No.105(49)Sec IR(A&R)/2017/29467-R dated 07.03.2018 and No.1(2)-SS(BDT)18-CPR/119196-R dated 5.10.2018 on the subject matter.


(ASIM AHMAD) 30/12/19
Member (Information Technology)

Copy to:-

1. Secretary Revenue Division/ Chairman, FBR.
2. SA to Secretary Revenue Division/ Chairman, FBR
3. All MEMBERS/DGs,
4. All Chief Commissioners
5. Director General, Computer Wing (IR), Islamabad.
6. Chief Executive Officer, PRAL.
7. All Pakistan Tax Bar Association, Karachi
8. Webmaster to place on website.