



## **Towel Manufacturer's Association of Pakistan**

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### **CIRCULAR**

**Cir Ref # : 1072/TMA-19**

**Circular Date: October 24, 2019**

**Member of the Association;**

**SUBJECT: - SALES TAX CIRCULAR NO. 04 OF 2019**

**Dear Members;**

As per Sales Tax Circular No. 04 of 2019 Dated; 21<sup>st</sup> October 2019 in which Para 3 states as under:-

That refund is processed on the basis of entries in **Annexure "H"**. The entries in **Annexure "F"** have no bearing on refund claim except that they carry forward of Value Addition Tax is excluded from refund amount.

Hence the claimant advised not to revise returns on the ground that entries in **Annexure "F"** do not match with those in **Annex "H"** they should submit **Annexure "H"**, if not already submitted so that their claims can be processed. Further field formation is advised not to draw an adverse inference if the **Annex "F"** does not match with **Annex "H"** in case of monthly return already submitted.

#### **MEANWHILE F.B.R INLAND REVENUE ISSUED SOP IN THIS REGARD WHICH IS AS UNDER:-**

1. Where any error has occurred in Annex-A & Annex-C, the same can be rectified through debit and credit notes, the revision of the return may not be allowed.
2. In Annex-B & Annex-D, entries are uploaded from Customs Data, hence there is no need of revision of return as there is no impact of taxes. However, revision in the description in the column of fixed assets (Type) shall be sent to the Chief Commissioner for administrative approval.
3. Where the registered person fails to claim input tax of the previous tax period within six months, the revision of return may not be allowed and instead the taxpayer should seek condonation by the competent authority and claim the input tax in subsequent return as per condonation allowed.

4. The taxpayer shall submit application for revision of return indicating the reasons for such revision. The taxpayer shall also submit proposed revise return electronically for approval of the Commissioner. After approval the proposed return will be automatically converted into final revised return.
5. In case the original Sales Tax Return is submitted after due date, the concerned Commissioner IR shall take penal action against the registered person under section 11, 26 and 33 of the Sales Tax Act, 1990 before granting approval for revision of return.
6. The date of approval by the commissioner shall be considered the date of submission of the revised return.

**PROCEDURE TO ALLOW FOR REVISION OF SALES TAX RETURN :-**

Now ever if nay circumstances revision of Sales Tax Return required. Members may approach concerned officer / commissioner for revision once the concerned Commissioner approve revision request in the system the Tax Payer will need to check on revise button and the return will automatically available in preparing Mode after revision member may submit their return.

***WE HOPE THAT ALL THESE WILL RESOLVE MEMBER'S ISSUES WITH REGARD TO OPENING OF EDIT OPTION***

Thanks & Regards,

**M. Muzzammil Husain**  
**Secretary General**



*Affiliated with the Federation of Pakistan Chamber of Commerce and Industry*