

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 10th September, 2020.

NOTIFICATION
(Income Tax)

S.R.O. 845(I)/2020.— In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published vide Notification No. S.R.O. 780(I)/2020, dated the 26th August, 2020, as required under sub-section (3) of the said section 237, namely:—

In the aforesaid Rules, in rule 231C, the following further amendments shall be made, namely:—

- (1) in sub-rule (2), in clause (a), after the word “persons”, the words “in case identical issues are involved” shall be inserted;
- (2) in sub-rule (4), in clause (a), for the expression “Large Taxpayers Unit or Commissioner, Medium Taxpayers Unit or any other Commissioner or officer of the Inland Revenue Department nominated by the Board”, the words “Inland Revenue having jurisdiction over the case” shall be substituted;
- (3) for sub-rule (5), the following shall be substituted, namely,—
“(5) The Chief Commissioner Inland Revenue having jurisdiction over the case shall be the Chairperson of the Committee.”;
- (4) for sub-rule (6), the following shall be substituted, namely,—
“(6) The Committee shall decide the dispute through consensus within one hundred and twenty days from the date of its appointment by the Board.”;
- (5) in sub-rule (7),—

- (a) In clause (a), the expression “, in consultation with the Chief Commissioner Regional Tax Office, or as the case may be, the Chief Commissioner Large Taxpayers Unit” shall be omitted;
- (b) for clause (c), the following shall be substituted, namely:–
“(c) to conduct the proceedings of the Committee as he thinks appropriate;”;
- (6) sub-rule (11) shall be omitted;
- (7) in sub-rule (12), for the words “send a copy of the recommendations”, the words “communicate the decision” shall be substituted;
- (8) after sub-rule (12), amended as aforesaid, the following new sub-rule shall be inserted, namely,–
“(12A) The decision of the Committee under sub-rule (12) shall be binding on the Commissioner where the applicant has withdrawn the appeal pending before any appellate authority or the court of law and has communicated the order of withdrawal to the Commissioner:
Provided that if the order of withdrawal is not communicated to the Commissioner within sixty days of the service of decision of the Committee upon the applicant, the decision of the Committee shall not be binding on the Commissioner.”; and
- (9) sub-rules (13), (14), (15), (16) and (17) shall be omitted.

[F.No. 1(75)R&S/2020]



(Dr. Muhammad Nauman Anees)
Second Secretary (CM), IR Policy