

Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
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Islamabad, the 18<sup>th</sup> February, 2021.

**NOTIFICATION**  
(Income Tax)

**S.R.O. 214(I)/2021-** 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. 175(I)/2021, dated the 10<sup>th</sup> February, 2021 as required by sub-section (3) of section 237 of the said Ordinance, namely:-

In the aforesaid Rules, for Chapter XVIB the following shall be substituted, namely:-

**“CHAPTER XVIB**  
**REFUND**

**210IA. Application.**— This Chapter shall apply for electronic issuance of refunds under sub-section (4) of section 170 of the Ordinance.

**210IB. Establishment of Centralized Income Tax Refund Office (CITRO).**— There shall be established a Centralized Income Tax Refund Office (CITRO) under the Federal Board of Revenue (FBR) for centralized payment of refunds from such date as the Board may specify.

**210IC. Sanction and payment of refund.**—(1) From such date to be notified by the Board, after completing all codal formalities the Commissioner shall pass an order under section 170(4) and transmit the order to CITRO. The same shall be reflected in CITRO in real time.

(2) The CITRO shall generate electronic advice of approved amount for onwards submission to State Bank of Pakistan (SBP) through dedicated VPN tunnel established between FBR & SBP. The SBP shall credit amount directly to the account of taxpayer.

(3) SBP shall confirm the transfer of amounts to the taxpayers account or vice versa electronically to CITRO.

(4) The CITRO shall reconcile the payments issued as per instructions during the month with the electronic scrolls received from the SBP and record the outcome of such reconciliation in the system.

(5) Where any payment instruction is returned back by the SBP due to any reason, the CITRO shall transmit the same to concerned Commissioner for correction in payment instruction.

(6) FBR shall ensure that complete data of refunds issued is made available to the concerned Commissioner electronically.

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[F.No. 1(76)R&S/2020]

  
( Tariq Iqbal )  
Secretary (Rules & SROs)