

**Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue**

C.No.6(4)S(IR-Operations)/2020

Islamabad, the 11th October, 2021

Chief Commissioners Inland Revenue


- i) Large Taxpayers' Offices
- ii) Corporate Tax Offices
- iii) Medium Taxpayers' Office
- iv) Regional Tax Offices

Subject: Attachment of Bank Accounts under Section 140 of the Income Tax Ordinance, 2001 and Section 48 of the Sales Tax Act, 1990 – Withdrawal of Directive

I am directed to refer to Boards' earlier instructions issued vide letters bearing No.2(24)Rev-Bud/2019 dated May 5th, 2019 and No.6(25)S(IR-Operations)/2019 dated October 10th, 2019 respectively whereby following instructions were communicated:-

"No Bank accounts attachment unless the taxpayer's CEO/Principal Officer/owner is informed at least 24 hours prior to attachment and the Chairman FBR's approval is obtained"

2. I am further directed to state that in order to implement the law in its true spirit and to re-vest the power vested in the institution of the Commissioners viz-a-viz action under Section 140 of the Income Tax Ordinance, 2001, the instructions referred supra are hereby withdrawn *ab-initio*.
3. The field formations may accordingly exercise the powers vested under SRO 274(1)/2020 dated April 2nd, 2020 and Section 48 of the Sales Tax Act, 1990 for recovery of outstanding demands.
4. This is issued with the approval of the Chairman, FBR.


Hammad Hussain Jaffri
Secretary (IR-Operations)

Cc:

- i) SA to Secretary Revenue Division/Chairman, FBR
- ii) SA to Member (IR-Operations), FBR