

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

Islamabad, the 11th December, 2007.

**NOTIFICATION
(SALES TAX)**

S.R.O. 1204(I)/2007.— In exercise of the powers conferred by proviso to section 74 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to empower Collector of Sales Tax having jurisdiction to allow extension up to the 31st January 2008 for furnishing refund claims pertaining to tax periods from July 2006 to September 2007 on the prescribed software along with the supportive documents under rule 28 of the Sales Tax Rules, 2006, if the delay in filing of claim and documents is due to —

- (a) incorrect feeding of returns by the department;
- (b) non-working of computer system in Collectorate or there was some error in the refund claim preparation software (RCPS);
- (c) incomplete data in Computerized Risk-based Evaluation of Sales Tax (CREST) System; or
- (d) delay in getting certificate documents from other departments or agencies despite the fact that the registered person applied for the same in time:

Provided that extension shall not be allowed by Collectors to registered persons filing refund claims against revised returns and to blacklisted registered persons.

[C. No. 2(1)ST-L&P/2000-Pt]

(Abdul Hameed Memon)
Secretary (ST-L&P)