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JOINT SECRETARY

Syed Irfan Haider Shah - Lahore

INFORMATION SECRETARY

Imran Ahmed Khan - Karachi

TREASURER

S. Wasimuddin Hashmi - Karachi

December 26, 2023

Mr. Amjad Zubair Tiwana
The Chairman
Federal Board of Revenue
Islamabad

Dear Sir

**BULK ISSUANCE OF NOTICE UNDER SECTION 114 OF THE
INCOME TAX ORDINANCE, 2001 (THE ORDINANCE)**

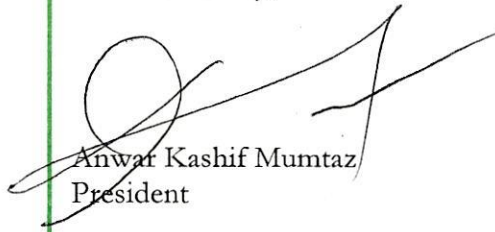
We refer to the section 114 of the Ordinance whereby the Commissioner is empowered to issue notice to non filer who has not filed his income tax return for the current tax year or any previous tax year. After the implementation of "IRIS" certain compliance requirements are purely system based. As per Section 117 of the Ordinance, which clearly stipulates a person discontinuing his business will furnish a notice under this Section to the Commissioner within 15 days from the discontinuation.

Therefore, after the implementation of "IRIS", if the taxpayer submits such notice under section 117 of the Ordinance, and files their tax return for that tax year treating it as a separate tax year for the purposes of this Ordinance, even in such cases the system has issued auto generated notices for future tax years and the same is creating hardship to the taxpayer who one way or the other had complied with the provisions of the Ordinance.


In view of the above, we recommend that the system may be upgraded and if notice under section 117 of the Ordinance along with the tax return has been submitted (in case of dissolution of AOP, winding up of company and death of an individual), then no future notice should be issued for filing of tax return and if the department needs to inquire any information related to the disclosure under section 117 of the Ordinance, they may issue notice under Section 117 of the Ordinance, as the case may be.

We hope you will consider the above, for the removal of hardship and will save the energy and time of the field officer from this futile exercise.

Yours Sincerely,



Anwar Kashif Mumtaz
President



M. Rehan Siddiqui
General Secretary

