

Ref : KTBA/09.2022/151

Date : September 29, 2022

Mr. Asim Ahmad,
Hon'ble Chairman,
Federal Board of Revenue,
Islamabad.

Malik Amjad Zubair Tiwana,
Member IR (Operations),
Federal Board of Revenue,
Islamabad.

Mr. Afaque Ahmed Qureshi,
Member-IR (Policy),
Federal Board of Revenue,
Islamabad.

Mr. Abdul Majid Yousfani,
Member (Information Technology),
Federal Board of Revenue,
Islamabad.

UNDUE RECOVERY PROCEEDING U/S. 138 AT 1ST APPELLATE STAGE

Dear Sirs

This is with reference to the queries received from our Members and Taxpayers that different Officers of FBR issuing Notices of Alleged Recovery u/s. 138(I) of the Income Tax Ordinance, 2001 irrespective of the fact that the, Appeal is pending before the 1st Appellate Authority and yet to be finalized.

In our opinion it is totally undue and harsh when there is already a circular from the Revenue Division Federal Board of Revenue reference C.No. 7/(20)S(IR-Operations)2020 dated Islamabad, the 12 October, 2021 sent to all the Chief Commissioners Inland Revenue Pakistan that **"Coercive measures until case has passed the test of Appeal at the level of Commissioner IR (Appeals) may be avoided"** in respect of measures to avoid unnecessary Litigation.

May we therefore urge your goodself to kindly pass necessary instructions to all the Officers of Inland Revenue Pakistan to kindly follow these instructions which are binding on the Officers of FBR to avoid unnecessary harassment to the Taxpayers at this crucial time of filing of Tax Returns, the last date of which is 30 September, 2022.

Your kind indulgence in this regard to facilitate the genuine Taxpayers of the Country will be highly appreciated.

Thanking You


(Syed Rehan Hasan Jafri)
President

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Encl: FBR Reference C.No. 7(20)S(IR-Operations)/2020 dated Islamabad 12 October, 2021

C.C to :

- i. **Mr. Shahid Iqbal Baloch**, CCIR, LTO, Karachi.
- ii. **Dr. Aftab Imam**, CCIR, MTO, Karachi
- iii. **Syed Syedain Raza Zaidi**, CCIR, CTO, Karachi.
- iv. **Mr. Hyder Ali Dharejo**, CCIR, RTO-I, Karachi.
- v. **Dr. Tauqeer Ahmed Memon**, CCIR, RTO-II, Karachi.
- vi. **Mr. Rana Munir Hussain**, President, Pakistan Tax Bar Association.

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