

Ref : KTBA/05.2021/187

Date : May 17, 2021

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

REQUEST FOR EXTENSION OF TIME FOR PAYMENT OF TAX AND E-FILING OF THE SALES TAX RETURN FOR THE TAX PERIOD "APRIL – 2021" - FOR URGENT CONSIDERATION

Dear Mr. Asim Ahmad,

This is with reference to above cited subject and with reference to the Circular C.No. 9(11)ST-LPE/Misc/2016/60017-R dated May 6, 2021 issued by the Federal Board of Revenue (FBR) wherein the FBR has extended the date of payment of sales tax for the Tax Period "APRIL-2021" till May 18, 2021 followed by filing of sales tax return till May 21, 2021.

We have to state that many of the taxpayers and our members also have approached us, informing that the extended date (TWO DAYS) for payment of sales tax for the tax period "April 2021" is insufficient as even today i.e. May 17, 2021, businesses have not yet fully opened after Eid Holidays (*Gazette EID holidays from May 10, 2021 to May 15, 2021 followed by Sunday on May 16, 2021*).

Further, we also have to highlight that in many cases; taxpayers were unable to even submit Annexure C as the last date of furnishing of Annexure C was May 10, 2021 which was also a Gazette Holiday on account of Eid. You would appreciate that unless, Annexure C is submitted, sales tax payment amount cannot be calculated as payment of sales tax is dependent upon submission of Annexure C.

In addition to above, we would also like to draw your kind attention towards the fact that Provincial Revenue Authorities have extended deadline for payments and filing of their respective sales tax return as follows:

Authority	Payment of Tax	Filing of Return
Sindh Revenue Board	May 24, 2021	May 27, 2021
Khyber Pakhtunkhwa Revenue Authority	May 21, 2021	May 25, 2021
Punjab Revenue Authority	May 21, 2021	May 21, 2021
Balochistan Revenue Authority	May 18, 2021	May 21, 2021

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It is also important to highlight that Federal Sales Tax Return cannot be furnished before the dates as extended by the provincial authorities owing to the fact that input tax relating to services falling under the provincial domain can only be claimed in federal sales tax return once corresponding provincial sales tax return has been submitted by respective service provider.

In view of the above, we request you to extend the date of payment of sales tax and date of e-filing the monthly Sales Tax Return for the Tax Period "April 2021" till May 24, 2021 and May 27, 2021 respectively at the earliest convenience to facilitate our members and the compliant taxpayers to fulfill their legal obligation properly.

Thanking you,
Yours sincerely,

(Muhammad Zeeshan Merchant)

President

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C.C to :

- i. **Dr. Muhammad Ashfaq Ahmed**, Member-IR (Operations), FBR, Islamabad
- ii. **Ch. Muhammad Tarique**, Member-IR (Policy), FBR, Islamabad.
- iii. **Mr. Sajidullah Siddiqui**, Member (Information Technology), FBR, Islamabad.
- iv. **Mr. Aftab Hussain Nagra**, President, Pakistan Tax Bar Association.
- v. **Press and Media.**