

Ref : KTBA/08.2021/249

Date : August 20, 2021

Dr. Muhammad Ashfaq Ahmed,  
Member-IR (Operations),  
Federal Board of Revenue,  
Islamabad.

Sub: **STREAM OF NOTICES UNDER SECTION 114(4) OF THE INCOME TAX ORDINANCE, 2001  
FOR MULTIPLE YEARS WITHOUT ANY OPTION TO REPLY ONLINE**

*Dear Dr. Mohammed Ashfaq Ahmed Sahab,*

This is in furtherance to our letter No. KTBA/11.2020/193 dated November 13, 2020 (copy enclosed) followed by our meeting held on November 17, 2020 at your good office in FBR House, Islamabad on the above subject. It is, however, unfortunate that despite your assurances and verbal directions, the practice of issuing notices U/s. 114 (4) ibid, by the FBR's field formation for multiple tax years is still unabated. This is particularly with reference to new taxpayers/first time return filers who find themselves in catch-22 situation when multiple notices are mechanically issued to them in IRIS for filing of return for preceding tax years.

We would like to draw your kind attention to S.No. 10 of our minutes of meeting dated November 17, 2020 (relevant page enclosed) whereby you had agreed that notices for filing of return in preceding years should only be issued if the Commissioner is of the opinion that the taxpayer is required to furnish the return of income in such years and these should not be issued mechanically. However, on the contrary the practice is persistent.

Additionally, your goodself would also recall that this mechanical practices of issuing notices to file return has cropped up a couple of other issues which we inter-alia had highlighted and we hereunder quote again for your ready reference:

- i. No option in IRIS to furnish reply of notices U/s. 114 online.
- ii. Issuance of Notices U/s. 114 (4) for preceding Tax Years as soon as New Taxpayer is registered on IRIS.
- iii. Issuance of Notices U/s. 114 (4) for preceding Tax Years to the Non-Resident Pakistanis who becomes Tax Filer for the first time.
- iv. Issuance of penalty notices for non-filing of return of income which tends to add insult to injury.

Cont'd ... (2)

Ref : KTBA/08.2021/249

Date : August 20, 2021

Page -: (2) :-

We hope your goodself will urgently intervene in the matter to resolve the adversaries. Finally, rest assure that we at KTBA are always eager to work hand in hand with FBR for facilitation and bridging the gap between taxpayer and tax collector.

Thanking you,  
Yours sincerely,



**(Muhammad Zeeshan Merchant)**

President

Mobile: 0321-8230513

E-mail: zeeshan@mmmerchant.com

C.C to :

- i. **Mr. Asim Ahmad**, Chairman, 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.**