

Ref: KTBA/11.20/203

Date: November 27, 2020

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

MINUTES OF MEETING WITH MEMBER OPERATIONS

Dear Dr. Muhammad Ashfaq Ahmed Sir,

This is with reference to above cited subject and in furtherance to our meeting held on November 17, 2020, at Islamabad.

Let me start by thanking you and your team for patiently hearing us and allowing us to present our point of view on various aspects of IRIS, Sales Tax issues and working of return of income in IRIS for the Tax Year 2020.

During the discussion, you had not only agreed to our view points but had also issued directions to the concerned teams along with timelines for their compliance. However, we would like to inform you that the issues still persist till today.

We trust your goodself will ensure resolution of issues as agreed upon at the earliest for which we shall remain highly grateful to you.

Thanking you,
Yours sincerely,


(Muhammad Zeeshan Merchant)

President

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Encl:

1. Annexure – "A" – IRIS Issue and Sales Tax Issues
2. Annexure – "B" – Income Tax Return – Tax Year 2020 Issues

**MINUTES OF MEETING BETWEEN
FEDERAL BOARD OF REVENUE (FBR) AND KARACHI TAX BAR ASSOCIATION (KTBA)
HELD ON NOVEMBER 17, 2020, AT FBR HOUSE, ISLAMABAD**

S. No.	Issues	KTBA's Suggestion	Proceedings in the Meeting
1.	<p><u>NEW NOTICE AND FOLLOW-UP CORRESPONDENCE:</u> Presently, as per the applicable features of the web portal, all the notices and new correspondence from the tax authorities are expected to appear under Tab / Caption “Inbox”.</p>	<p><u>SOLUTION / RECOMMENDATION:</u> As soon as any online notice / correspondence is made available in the inbox of the taxpayer online ID, it is expected that a separate intimation is issued to notify the development through SMS on the registered cell phone number and on the registered Email ID of the taxpayer. Although, this procedure is being followed in some cases, however, we expect that the same should be followed in all the cases.</p> <p>If a similar feature of notification through SMS and Email is linked to the assignment of notice as well and <u>there must be a pop-up window with “New Correspondence Available” with link of the destination mentioned in the pop-up window.</u></p>	<p>The Member (Ops) requested the Chief (IT) to ensure deployment of email and SMS by the end of the week.</p> <p>It was decided to send email and SMS to the taxpayers along with physical notices.</p> <p>It was also decided to work on pop-up window with a link of new correspondence in case of any new communication from FBR.</p>
2.	<p><u>OPTION OF CREATION OF “NEW TASK” IN ASSIGNMENT BE REINTRODUCED:</u> The option of “New Task” under Assignment Tab in follow-up correspondence has been removed due to which taxpayers are compelled to submit a manual reply.</p>	<p><u>SOLUTION / RECOMMENDATION:</u> It is suggested to reintroduce the option of New Task for smooth submission of reply.</p>	<p>The Member (Ops) issued directions for creations of “new task” by 30-11-2020 as was available before for the taxpayers.</p>
3.	<p><u>FACILITY BE CREATED FOR PARTIAL COMPLIANCE:</u> At present, there is no option of partial compliance in the IRIS system. Presently, there is an option for</p>	<p><u>SOLUTION / RECOMMENDATION:</u> It was suggested to create facility of partial compliance for the ease of the taxpayers.</p>	<p>The Member (Ops) directed the Chief (IT) to add the feature of partial compliance for the facilitation of the taxpayers.</p>

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	adjournment or reply only, which sometimes creates problems in making compliances in a phased-wise manner for the taxpayers.		
4.	<p><u>ATTACHMENT – FILE SIZE AND FILE FORMAT:</u> The current limitation of attachment of document size of 5 MB be enhanced.</p> <p>Further, JPEG or any editable file format is only allowed to be attached on the web portal while filing a response through an assignment tab which means that other formats (including PDF) cannot be attached.</p> <p>Furthermore, the limitation to attach one document at a time be removed and provision of multiple documents/files be allowed.</p>	<p><u>SOLUTION / RECOMMENDATION:</u> Your necessary intervention is requested for the sake of bringing the desired correction in the mechanism of this Online Correspondence, which will facilitate the taxpayers.</p>	<p>The Member (Ops) directed to increase the file size to 25MB.</p> <p>The Member (Ops) directed the Chief (IT) to check and resolve the issue of attachment in assignment tab.</p> <p>The Member (Ops) directed to make provision for multiple file attachments without overloading the system and find a solution to facilitate the taxpayers.</p>
5.	<p><u>ONLINE SUBMISSION VIA ASSIGNMENT TASK:</u> Presently, there is no separate "submit button" available for submission of online response via assignment tab on the web portal. The response through assignment tab is submitted as soon as the response is saved online on the web portal.</p>	<p><u>SOLUTION / RECOMMENDATION:</u> It was suggested to create facility of partial compliance for the ease of the taxpayers.</p>	<p>The Chief(IT) acknowledged that as soon as the save button is pressed, the compliance is submitted.</p> <p>The Member (Ops) issued direction to create "submit button" by 30-11-2020.</p>
6.	<p><u>CORRESPONDENCE IS NOT REACHING TO THE CONCERNED TAX OFFICER ON IRIS:</u> Presently, the reply submitted online</p>	<p><u>SOLUTION / RECOMMENDATION:</u> It was suggested to resolve the issue so that the compliance is reached to the folder of the concerned officer.</p>	<p>The Member (Ops) directed the Chief (IT) to rectify the matter related to incorrect delivery of response at the earliest.</p>

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	on the IRIS web portal in response to a notice issued by a particular tax officer is delivered to another tax officer on the web portal due to certain technical issue. Thus, the compliance of the notice is apparently not reaching to the relevant tax officer for review and perusal.		
7.	<p><u>JURISDICTION OF TAXPAYER NOT AVAILABLE:</u> Presently, the taxpayer also does not know under whose jurisdiction his case falls, the designation of the officer, room number, contact number and the Unit and Zone of his case.</p> <p>Furthermore, at present information relating to unit and zone on the Online NTN Verification is not provided.</p>	<p><u>SOLUTION / RECOMMENDATION:</u> It is suggested to provide the relevant information for the ease and convenience of the taxpayers and their consultants alike.</p>	<p>The Member (Ops) issued the directions to Chief (Ops) and Chief (IT) to prepare and tabulate the searchable list of Zone Wise Officers and place the same on the website of FBR. He also directed the Chief (Ops), to immediately issue the instructions to all the field formations to mandatorily write the desired information identified by the KTBA on every correspondence.</p> <p>The Member (Ops) agreed to the suggestion and asked the Chief (Ops) and Chief (IT) to provide unit and zone information on Online Verification.</p>
8.	<p><u>SECTION 114A, PRESCRIBED FORM AND ITS TIMELINES:</u> The section has been inserted which makes it mandatory for taxpayers to electronically file Taxpayer's Profile containing various information such as bank accounts, utility connections, details of business premises, etc. and the deadlines for electronically filing the said Taxpayer's Profile Form, have been given in the law as under:</p>	<p><u>SOLUTION / RECOMMENDATION:</u> Though KTBA fully understands that it is acutely a must exercise to be undertaken like in any developed tax regime in the world, yet the non-availability of prescribed forms and the facility of the same on IRIS is highly unexpected and rather damaging. This is coupled with the fact that with limited functionality of IRIS in these times of return filing, it is feared that IRIS may malfunction disrupting the timeliness to be adhered to for filing the income tax return and updation of Taxpayer's Profile together.</p>	<p>The Chief (Tax Policy) informed that the form is in draft position and within five to six days it would be prescribed.</p> <p>The Member (Ops) opined that duplication is not intended and after comparison is made, appropriate amendment in law would be made.</p> <p>The Member (Ops) issued the necessary directions to issue the prescribed form at the earliest and finalize the timelines in consultation with KTBA.</p>

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	<table><tr><th>Registration Status</th><th>Last Date for Submission of Taxpayer's Profile</th></tr><tr><td>In case of persons <u>already registered till date / or registered before 30-09-2020</u></td><td>Prescribed Form U/s.114A of the Ordinance to <u>submit on or before 31-12-2020</u>.</td></tr><tr><td>In case of a person registered <u>after 30-09-2020</u></td><td>Within <u>ninety (90) days</u> of the registration</td></tr></table> <p>Further, failure to file the prescribed form would not only entail punitive penalty but the taxpayer would also be excluded from the Active Taxpayers List (ATL).</p> <p>It is with serious concern, we note that the form as required to be filed as per sub-clause (a) of sub-section (2) of section 114A of the Ordinance <u>has not been prescribed till date let alone its availability on IRIS.</u></p>	Registration Status	Last Date for Submission of Taxpayer's Profile	In case of persons <u>already registered till date / or registered before 30-09-2020</u>	Prescribed Form U/s.114A of the Ordinance to <u>submit on or before 31-12-2020</u> .	In case of a person registered <u>after 30-09-2020</u>	Within <u>ninety (90) days</u> of the registration	<p>Keeping in view the severity of the issue, we request your good office to immediately take measures to prescribe the form as required U/s.114A of the Ordinance and also give directions to provide the same in IRIS for updation of Taxpayer's Profile with the directions to field offices not to issue penalty notices as the delay is not on part of the taxpayers.</p> <p>The President KTBA informed that the information sought U/s.114A would be same more or less as is gathered from the taxpayer at the time of registration U/s.181 and would result in duplication.</p>	
Registration Status	Last Date for Submission of Taxpayer's Profile								
In case of persons <u>already registered till date / or registered before 30-09-2020</u>	Prescribed Form U/s.114A of the Ordinance to <u>submit on or before 31-12-2020</u> .								
In case of a person registered <u>after 30-09-2020</u>	Within <u>ninety (90) days</u> of the registration								
9.	<p><u>ABSENCE OF OPTION IN IRIS TO FURNISH REPLY THROUGH CORRESPONDENCE:</u></p> <p>There are several instances where the taxpayer have already filed return of income manually (paper return) and</p>	<p><u>SOLUTION / RECOMMENDATION:</u></p> <p>(a) We feel that the IRIS should contain and/or give an option to such taxpayers to inform that the return has already been filed manually and with that they</p>	<p>The Member (Ops) agreed with the suggestions of the President KTBA and issued directions to enable the reply button for appropriate compliance.</p>						

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	therefore they are no more required to file the return of income electronically again, which (if filed again) would be wrong and would result in duplication. At the present, the IRIS system does not allow any option to file or submit any appropriate reply for informing the Commissioner that the return of income has already been filed and so he is now not required to file the return of income in compliance of the notice issued.	should also be allowed to attach appropriate evidence of filing the return also. (b) It is suggested that the notice issuing officer should first see from his record whether the return has manually been filed or not and after such verification, if the return has not been filed, then only he should issue the notice(s).	
10.	<p><u>ISSUANCE OF NOTICES U/S.114 (4) FOR EARLIER TAX YEARS AS SOON AS NEW TAXPAYER IS REGISTERED ON IRIS OR WHEN NON-RESIDENT PAKISTANI FILES BECOMES RESIDENT FOR THE FIRST TIME:</u></p> <p>We have also noticed that in many cases the notices U/s. 114(4) of the Ordinance are issued right from Tax Year 2014 and all subsequent tax years without verifying / considering the fact that the taxpayers have already filed the return of income manually or were not liable to file return of income. Similar is the case when non-resident Pakistani returns and files return, notices for prior years are issued.</p>	<p><u>SOLUTION / RECOMMENDATION:</u></p> <p>It is suggested that the FBR should issue necessary directions to all the Commissioners that they should immediately stop issuing such notices to all the new taxpayers and issue the notices only after considering the facts and circumstances of the particular case where it is necessarily required and only for particularly required Tax Year and not for all the tax years right from the Tax Year 2014.</p>	<p>The Member (Ops) directed that the notices should not be auto generated and the notice should only be issued if the Commissioner is of the opinion that the taxpayer is required to furnish the return of income other than the year for which he has filed the return of income.</p> <p>The Member (Ops) agreed with the suggestions mentioned in the letter dated 13-11-2020 written by the President KTBA and agreed that notices, if any, need to be issued if and only if the taxpayer in the opinion of the Commissioner is obliged to furnish the return of income and not otherwise. He stressed that we need not to scare away the taxpayers who are voluntarily coming into the system.</p> <p>The Member (Ops) requested the President KTBA to draft a Circular in this matter for appraisal preferably by 25-11-2020.</p>
11.	<p><u>APPEARANCE OF ARs / TAXPAYERS DURING COVID-9 PANDEMIC:</u></p> <p>As aware, Pakistan is in grip of 2nd wave of Covid-19 and there is a sharp</p>	<p><u>SOLUTION / RECOMMENDATION:</u></p> <p>It is suggested that in wake of rising cases, adjournments should be granted liberally where cases are not getting barred by</p>	<p>The Member (Ops) informed that proper opportunity of being heard as provided under the law would be granted to the taxpayers.</p>

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	<p>increase in positive cases of Covid-19. In the midst of all this where smart lockdowns have started, it is noted that the field formations of FBR are issuing notices and are not considering requests from Taxpayers/their ARs for adjournment of hearings/compliances during the Covid-19 resurgence.</p> <p>It is also noted with concerned that ex-parte orders have also been passed in some of the cases where the taxpayers through their ARs have applied for adjournments.</p>	<p>limitation of time.</p> <p>It is also suggested to enforce strict observance of SOPs of Covid-19 issued by the Government from time to time.</p> <p>It is further suggested where the taxpayers and/or their ARs had sought time and the Officers have passed orders, such orders may be recalled if the taxpayers and/or his AR was suffering from Covid-19 symptoms or was positive Covid-19 case.</p>	<p>The Member (Ops) assured that strict SOPs of Covid-19 would be followed by all field formations and necessary directions would be issued at the earliest.</p> <p>The Member (Ops) requested to provide the details where such orders have been passed. He also informed that online hearings would be initiated soon to facilitate the taxpayers and their ARs soon.</p>
12.	<p><u>POSTPONEMENT OF HEARINGS DUE TO PREPARATION AND FILING OF TAX RETURNS:</u></p> <p>As aware, at present all the members of KTBA fraternity are heavily occupied in their National responsibility i.e. preparation and filing of tax returns for the Tax Year 2020 and we feel that issuance of notices (Audit, Monitoring and Amendments etc.) at present with short compliance date is against the principles of natural justice and fair play.</p>	<p><u>SOLUTION / RECOMMENDATION:</u></p> <p>It is suggested that in order for maximum filing of tax returns, the field formations be directed to postponed all thenotices till last date of filing of returns and the same are fixed after the last date of filing of tax returns enabling maximum filing of tax returns.</p>	

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SALES TAX ISSUES:			
1.	<p><u>ANNEXURE "H" AND "F":</u> For speedy liquidation of Sales Tax Refunds, the FBR has extended dates for proper filing of Annexure "F" and "H" respectively. However, the said date expired on 19-09-2020. Although as per section 74 of the Sales Tax Act, 1990 read with Rule 28 and 39D, condonation on case to case basis is available, however, a general condonation and extension of time limit by sixty (60) days by FBR itself would save the taxpayers to file Annexure "H" and "F" respectively without wastage of time on sequential basis.</p>	<p><u>SOLUTION / RECOMMENDATION:</u> Owing to the size of the problem due to prolonged pendency, it is suggested that a general condonation be issued for filing of Annexure "F" and "H" respectively on sequential basis for the facilitation of taxpayers in allowing their Sales Tax refunds which though was promised to be issued within 72 hours of filing of claim on faster.</p>	<p>The Member (Ops) requested the Chief Legal, Chief Sales Tax and Mr. Abid Naeem Bhatti to discuss the matter and resolve the issue at the earliest.</p>
2.	<p><u>EXTENSION FOR FILING OF SALES TAX RETURN FOR THE TAX PERIOD "SEPTEMBER 2020":</u> KTBA vide its letter dated 19-10-2020 informed that the Sales Tax Return for the Tax Period "September 2020" could not be filed due to complete non-working of FBR portal (17-10-2020 and 18-10-2020), and now field formations are not only charging default surcharge but are also levying 5% penalty of the sales tax amount on summarily basis.</p> <p>It was also informed that ADC payments in most of the cases could not cleared till 23-10-2020.</p>	<p><u>SOLUTION / RECOMMENDATION:</u> It was suggested that passing of penalty orders in such situations are totally unfair and are against the principles of natural justice may kindly be recalled as there was no fault of the taxpayers.</p> <p>Further, the field formations may also be directed not to pass any order regarding late filing of return for the tax period "September-2020" as the system was not working.</p>	<p>The Chief Sales Tax confirmed the position and informed the Member (Ops) that the portal was not working due to maintenance and upgradation of Sales Tax Return.</p> <p>The Member (Ops) directed to issue appropriate instructions in this behalf to the field formations.</p>

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INCOME TAX RETURN – ISSUES:

S. No.	Issues	KTBA's Suggestion	Proceedings in the Meeting
1.	<p><u>INCORRECT WORKING OF TAX ON BEHBOOD SAVING CERTIFICATE AND OTHERS:</u></p> <p>As per clause (6) of Part III of 2nd Schedule of the Income Tax Ordinance, 2001, the tax payable under clause (c) of sub-section (1) of section 39, in respect of any amount paid as yield or profit on investment in Bahbood Savings Certificate or Pensioners Benefit Account and Shuhada Family Welfare Account shall not exceed 10% of such profit.</p>	<p><u>SOLUTION / RECOMMENDATION:</u></p> <p>It is submitted that till today working of tax on yield from Bahbood Saving Certificate or Pensioners Benefit Account and Shuhada Welfare Account is still incorrect where average rate of tax exceeds 10% of total income.</p> <p>It is suggested to show the yield as a separate block of income in order to avoid the calculation issues.</p>	<p>The Member (Ops) directed to correct the working of tax in such cases.</p>
2.	<p><u>INCORRECT WORKING INCOME TAX WHERE MINIMUM TAX SITUATION IS INVOLVED:</u></p> <p>i. How to handle Sales made during the year out of Opening Stocks of Commercial Imports, on which final tax paid last year.</p> <p>ii. How to handle Un-sold goods (Closing stocks) of Commercial Imports, on which tax deducted, is minimum tax but corresponding income will fall in the following year.</p>	<p><u>SOLUTION / RECOMMENDATION:</u></p> <p>It was suggested that for Tax Year 2020, there has been a paradigm shift in taxation of incomes previously taxed under final tax regime and now are being taxed, at minimum. Although, the law had been amended yet there are no instructions given by the FBR as to how to cater to these situations.</p> <p>Working under all these situations is showing incorrect tax amount which renders the return defective and there is a need to correct the working.</p> <p>It was suggested tabs under attributable tax</p>	<p>It is was informed by the Chief IT Policy that circular with regard to stock imported by commercial importer during the last year and the same is sold during the TY 2020.</p> <p>The Member (Ops) issued directions to resolve the issues as soon as possible for smooth filing of tax returns.</p>

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	<p>iii. Calculation of Difference of Minimum Tax where transactions subject to minimum tax is subject to sales tax.</p> <p>iv. How to handle Payments received in current year and subject to WHT but sales/services/etc. were made/rendered last year vis-à-vis Minimum Tax.</p> <p>v. Calculation of Difference of Turnover Tax u/s 113 (without including minimum tax for comparison).</p> <p>vi. Calculation of Minimum Tax u/s 235(4) - Electricity Bills.</p> <p>vii. Calculation of Difference of Minimum Tax of CNG Stations</p> <p>viii. Minimum Tax on Sale of goods and execution of contracts u/s 153(1)(a) and (c) read with 153(3).</p> <p>ix. How to handle Sales/Services/etc. made / rendered to withholding agents during the year but payments received in the following year.</p>	<p>under minimum tax tab is incorrect</p>	

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3.	<p><u>TAX DEDUCTED/PAID U/S 233A BY A STOCK EXCHANGE REGISTERED IN PAKISTAN:</u></p> <p>Unable to claim tax deducted/paid in case of sale/purchase of shares U/s.233A of the Ordinance as the same is not available in adjustable tax regime.</p>	<p><u>SOLUTION / RECOMMENDATION:</u></p> <p>It was suggested to provide the column for the Tax Year 2020.</p>	<p>The Member (Ops) directed the Chief (IT) to add the feature.</p>
4.	<p><u>TAX DEDUCTED /PAID U/S. 236W ON PURCHASE OF IMMOVABLE PROPERTY:</u></p> <p>Unable to claim tax deducted/paid in respect of Property purchased before 30-06-2019 and tax U/s.236W of the Ordinance is paid subsequently i.e. during the TY 2020; as the same is not available in Description/heads of FTR/MTR regime.</p>	<p><u>SOLUTION / RECOMMENDATION:</u></p> <p>It was suggested to provide the column for the Tax Year 2020.</p>	<p>The Member (Ops) directed the Chief (IT) to add the feature.</p>
5.	<p><u>DATA AND NORMAL INCOME TAX – SMALL COMPANY RATE – CODE 920000:</u></p> <p>Incorrect corporate rate of tax is being applied by portal in case of Small Company which is taxable on reduced rate as per clause (iii) of Division II of Part I of the First Schedule inspite of selection from "attribute" tab.</p>	<p><u>SOLUTION / RECOMMENDATION:</u></p> <p>It was suggested the same may be allowed where the status of Small Company was already allowed during the latest tax year for the facilitation of the taxpayers.</p>	<p>The Member (Ops) issued direction to resolve the issue at the earliest.</p>
6.	<p><u>DATA TAB, FINAL / FIXED / MINIMUM / AVERAGE / RELEVANT / REDUCED INCOME TAX CGT ON STOCK FUND RATE – CODE 640001:</u></p> <p>Capital Gain on disposal of securities pertains to mutual fund & REIT is taxed @ 10% as per Sec. 37A read with third proviso to Division VII of</p>	<p><u>SOLUTION / RECOMMENDATION:</u></p> <p>It was suggested to provide the applicable rate as per the law on the IRIS portal.</p>	<p>The Member (Ops) issued direction to resolve the issue at the earliest.</p>

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	Part 1 of Schedule 1, however, option is not available in return either under FTR/MTR or adjustable tax regime to claim deduction.		
7.	<u>DEPRECIATION TAB – CODE 3302:</u> Post July 2019 Initial allowance on building @15% was withdrawn via Finance Act,2019,despite this theIRIS Portal is allowing initial allowance on building.	<u>SOLUTION / RECOMMENDATION:</u> Initial allowance on buildings should be computed by IRIS Portal only for the additions made upto June 30, 2019.	The Member (Ops) asked Chief (IT Policy) to resolve the issue as per law.
8.	<u>FINAL / FIXED / MINIMUM / AVERAGE / RELEVANT / REDUCED INCOME TAX – CODE 64010061 AND 920100</u> Vide Finance Act,2019, tax regime for various income entities is changed from FTR to Minimum Tax. Accordingly entities following Special Tax Year are required to file January - June under FTR and July -December under Minimum tax. However, IRIS portal does not cater for such situation.	<u>SOLUTION / RECOMMENDATION:</u> For the income streams having Special Tax Year where taxation regime is changed from Final Tax Regime to Minimum Tax, the IRIS Portal should cater both regimes.	The Member (Ops) asked Chief (IT Policy) to resolve the issue as per law.
9.	<u>DATA TAB, ACCOUNTING PROFIT / TAX CHARGEABLE U/S. 113C @17% - CODE 923173:</u> In cases where normal tax liability is higher than ACT, adjustment of brought forward ACT U/s. 113C(4)is done against normal tax liability of current year.The portal is taking the adjusted amount of normal tax liability as the liability for the year and if this amount is higher than ACT than	<u>SOLUTION / RECOMMENDATION:</u> For applicability of ACT, the gross amount of normal tax liability should be compared with ACT. Once the higher is determined, the adjustment U/s.113C(4) should be done in the second step that should not defy adjustment U/s.113(4).	The Member (Ops) asked Chief (IT Policy) to resolve the issue as per law.

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	the portal is taking ACT is the applicable tax liability. This is effectively defying taxpayers from the adjustment of ACT U/s. 113C(4).		

KTBA