



# **PROFESSIONAL DEVELOPMENT PROGRAM 2015 (PDP)**

By:

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## FBR's MIND SET FOR TAXPAYERS:

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       % Sales Tax

**WE DO NOT  
CHARGE TAX...**

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**WE ONLY  
COLLECT IT...**



## SCOPE OF PRESENTATION:

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Registration, Change in Particulars (Section 14 and Sales Tax Registration Rules)

De-registration

Tax Returns and E-filing of Sales Tax Returns

Revision of Sales Tax Return

## SCOPE OF PRESENTATION:

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Recovery of Arrears

Debit / Credit Notes

CREST

Registration, Voluntary & Compulsory Registration and De-registration:

**WHO IS NOT  
REQUIRED FOR  
REGISTRATION ?**

## Registration, Voluntary & Compulsory Registration and De-registration:

### ❑ Requirement of Registration – SECTION 14 of the Sales Tax Act, 1990:

Following persons engaged in making of taxable supplies in Pakistan, including zero-rated supplies, in the course or furtherance of any taxable activity carried on by them, are required to be registered:

#### ➤ MANUFACTURER not being a Cottage Industry:

whose annual turnover from taxable supplies, made in any tax period during the last twelve months exceeds five million rupees;

- Definition of Cottage Industry (Section 2(5AB))  
Turnover less than Rs.5 million, or  
Annual utility bills (electricity, gas and telephone) less than Rs. 800,000/-
- Serial No. 3 of Table 2 of the Sixth Schedule to the Act exempts Supplies made by cottage industry

## Registration, Voluntary & Compulsory Registration and De-registration:

- **RETAILER** who is liable to pay sales tax under the Act or rules made there under, **excluding such retailer** required to pay sales tax through his electricity bill under sub-section (9) of section 3
- **IMPORTER**
- **WHOLESALE** (including dealer) and distributor:
- **EXPORTER** who intends to obtain sales tax refund against his zero rated supplies.
- A person required, under any other Federal law or Provincial law, to be registered for the purpose of any duty or tax collected or paid as if it were a levy of sales tax to be collected under the Sales Tax Act, 1990.
- Persons not engaged in making of taxable supplies in Pakistan, if required to be registered for making imports or exports, or under any provisions of the Act, or any other Federal law, may apply for registration.

## Registration, Voluntary & Compulsory Registration and De-registration:

### **Registration / Change in Particulars / De-registration – Sales Tax Rules, 2006 – Chapter – I**

- Rule – 3 – Application
- Rule – 5 – Application for Registration – Form STR – 1  
Jurisdiction / Documents / Biometric Verification / GPS tagged  
Photographs etc.
- Rule – 5A – Temporary Registration
- Rule – 6 – Compulsory Registration
- Rule – 7 – Change in Particulars – Form STR – 1
- Rule – 8 – Transfer of Registration
- Rule – 9 – Option to file Application with Commissioner Inland Revenue
- Rule – 10 – Cancellation of Multiple Registrations
- Rule – 11 – De-registration



## Process of Registration:

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### **Application of Registration under the Sales Tax Act, 1990 read with Rule 5, Sales Tax Rules, 2006:**

A person required to be registered under the Act shall **before making taxable supplies:**

- Apply through electronic means through owner, member or director, as the case may be.
- Application shall be made in the form STR-1
- Transmitted electronically or through registered mail or courier service.
- Such application will specify the RTO in whose jurisdiction the registration is sought:

## Process of Registration:

### **Application of Registration under the Sales Tax Act, 1990 read with Rule 5, Sales Tax Rules, 2006:**

The applicant shall submit through the computerized system the following documents, namely:-

- a. CNIC of all owners, members, partners or directors, as the case may be, and the representative, if any, and in case of non-residents, their passports;
- b. in case of a company or registered AOP, the Registration or Incorporation Certificate, along with Form III or Form A as prescribed in the Companies Ordinance, 1984 (XLVII of 1984);
- c. in case of a partnership, the partnership deed;
- d. bank account certificate issued by the bank in the name of the business;
- e. lease or rent agreement, if the premises is on rent, along with CNIC of the owner of the premises;

## Process of Registration:

### **Application of Registration under the Sales Tax Act, 1990 read with Rule 5, Sales Tax Rules, 2006:**

- f. ownership documents of the premises, such as registered sale deed or registered transfer deed;
- g. attested utility bills (electricity, gas, land-line telephone, and post-paid mobile phones, as the case may be);
- h. list of machinery installed in case of manufacturer;
- i. distribution certificate from the principal showing distributorship or dealership, in case of distributor or dealer;
- j. balance sheet/statement of affairs/equity of the business;
- k. particulars of all branches in case of multiple branches at various locations; and
- l. particulars of all franchise holders in case of national or international franchise.

## Process of Registration:

### **Application of Registration under the Sales Tax Act, 1990 read with Rule 5, Sales Tax Rules, 2006:**

#### Criteria for Jurisdiction:

- (a) In case of Listed or Unlisted PUBLIC COMPANY → Place of Registered Office
- (b) In case of a corporate or non-corporate person, **having a single manufacturing unit or business premises**, the Regional Tax Office or Large Taxpayers Unit, as the case may be, in whose jurisdiction the manufacturing unit or business premises is actually located; or
- (c) in case of a corporate or non-corporate person, **having multiple manufacturing units or business premises**, the Board may decide the place of registration of such persons.

## Process of Registration:

### **Process of Registration under the Sales Tax Act, 1990 read with Rule 5, Sales Tax Rules, 2006:**

- (a) BIO-METRIC Verification
- (b) GPS-Tagged Photographs etc.
- (c) Un-sold stock U/s. 59 – STR-4 to file alongwith application
- (d) Case may be sent to CIR in case of application is found to be high risk
- (e) Particulars of application can be revised
- (f) In case of application as MANUFACTURING who is sharing the premises, evidence of demarcation and installation of sub-meter shall be provided if separate meter is not available

## Process of Registration:

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### 5A. Temporary registration

- Person applying as a **Manufacturer without having installed machinery**, for the purpose of import of machinery to be installed by him, temporary registration shall be allowed to him for a period of 60 days subject to furnishing of the complete list of machinery to be imported along with Bill of Lading (BL) or Goods Declaration (GDs).
- Temporary registration shall be issued within 72 Hours of filing of the complete application.
- After receiving temporary registration, the person shall be allowed to import plant, machinery and raw materials, etc. as a manufacturer, subject to submission to the customs authorities of a post-dated cheque equal to the difference in duties and taxes to be availed as a manufacturer.

## Process of Registration:

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### 5A. Temporary registration

- In case the requirements prescribed in clause (h) of sub-rule (1A) and sub-rule (1B) of rule 5 are not fulfilled within sixty days of issuance of the temporary registration, such temporary registration shall be disabled and the post-dated cheques submitted shall be encashed.
- A person holding temporary registration shall file monthly return in the form STR-7, but shall not issue a sales tax invoice and if such invoice is issued, no input tax credit shall be admissible against such invoice.
- No sales tax refund shall be paid to the person during the period of temporary registration and the amount of input tax may be carried forward to his returns for subsequent tax periods.

## Change in Particulars:

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### 7. Change in the particulars of registration

- In case there is a change in the name, address or other particulars as stated in the registration certificate, the registered person **shall notify the change in the Form STR-I** to the computerized system, **within 14 days of such change.**
- The change of business category as 'manufacturer' shall be allowed subject to fulfillment of all applicable requirements as specified in rule 5.
- In case of approval of the change applied for, **a revised registration certificate shall be issued** through computerized system, which shall be effective from the date the person applied for the change.
- The Commissioner may, based on available information or particulars and after making such inquiry as he may deem necessary and after providing reasonable opportunity of being heard to a person, by an order in writing, make modifications in registration of the person.



## Process of Registration:

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## Compulsory Registration:

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### **Compulsory Registration – Rule 6, Sales Tax Rules, 2006**

- An authorized officer, if satisfied that any person is required to be registered under the Sales Tax Act, 1990, he may compulsorily register any person.
- An **opportunity of being heard would be provided** before compulsorily registration.
- Registration certificate should be delivered to the said person.
- A person registered compulsorily is required to
  - Comply with all the provisions of the Act and rules from the date of compulsory registration.
  - Otherwise the Commissioner may take any action required under the law against such person

## Compulsory Registration:

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### **Compulsory Registration – Rule 6, Sales Tax Rules, 2006**

If subsequently established that:

- such person was not liable to be registered the CRO, shall cancel his registration.
- In case of cancellation of registration, such person shall not be liable to pay
- Any tax, default surcharge or penalty under the Act or rules made there under.
- Sales tax collected excess payable (Section 3B)

De-registration:

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# DE-REGISTRATION

## De-registration:

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### De registration – Sales Tax Act, 1990 – Rule 11

- A registered person may apply for cancellation of his registration who:
  - ceases to carry on his business
  - whose supplies become exempt from sales tax
  - whose total taxable turnover during the last twelve months remains below the limit specified (Cottage industries and retailers)
- The LRO on request or on its own initiative may recommend to the CRO to cancel the registration of a registered person on said reasons **within three months of application** and/or on the date of deposit of outstanding due (if any), and on the reason that:
  - A registered person fails to file tax return for six consecutive months

## De-registration:

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### De registration – Sales Tax Act, 1990

- An audit or inquiry shall be conducted upon the application to ascertain the tax liability (in any).
- All outstanding liability should be discharged before de registration
- Filing of normal returns not required after filing of application of deregistration (CBR letter dated June 07, 2003)
- Final sales tax return would be filed for discharging outstanding liabilities, if any (section 28)
- De-registration effective from the date of deregistration mentioned by the CRO or the date of filing of final sales tax return, whichever is the later.

Debit / Credit notes:

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# DEBIT / CREDIT NOTES

## Debit / Credit notes:

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### Debit / Credit Notes – Section 9 of the Sales Tax Act, 1990 read with Chapter – III of Sales Tax Rules, 2006

- **9. Debit and credit note.** – Where a registered person has issued a tax invoice in respect of a supply made by him

and

as a result of cancellation of supply    **or**

return of goods    **or**

a change in the nature of supply    **or**

change in the value of the supply    **or**

some such event the amount shown in the tax invoice or the return needs to be modified



## Debit / Credit notes:

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### **Debit / Credit Notes – Section 9 of the Sales Tax Act, 1990 read with Chapter – III of Sales Tax Rules, 2006**

- Rule – 19 – Application
- Rule – 20 – Cancellation of return of Supply
- Rule – 21 – Change in Value of Supply or Amount of Sales Tax
- Rule – 22 – Adjustment of Input and Output Tax

## Debit / Credit notes:

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### Debit / Credit Notes in Sales Tax Return

**Debit or credit note** may be issued to reduce or increase the amount of sales tax payable on a supply if the amount originally charged has changed because of return of goods or for some other valid reason

Where a registered person has made a supply, and such supply or part thereof is cancelled or returned, the buyer or the recipient shall issue a debit note **(in duplicate)** in respect of such supply or part thereof, indicating the quantity returned or the supply of which has been cancelled,

## Debit / Credit notes:

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### Debit / Credit Notes in Sales Tax Return

its value determined on the basis of the value of supply, as shown in the tax invoice issued by the supplier and the amount of related sales tax paid thereon. In such a situation, the supplier shall issue a credit note with the following particulars.

- i. Name and registration number of supplier
- ii. Name and registration number of recipient.
- iii. Number and date of original Sales Tax invoice.
- iv. The original value and Sales Tax as in original invoice.

## Debit / Credit notes:

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### Debit / Credit Notes in Sales Tax Return

- v. The revised value and Sales Tax.
- vi. The difference of value and Sales Tax adjustable.
- vii. The reason for revision of value; and signature and seal of authorized person issuing the note.

## Sales Tax Returns:

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# SALES TAX RETURNS

## Sales Tax Returns:

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- Single sales tax return STR-7 for registered person
- A return is required to be e-filed monthly
- Due date for payment is 15<sup>th</sup> day of month following the tax period
- Due date for e-filing is 18<sup>th</sup> day of month following the tax period
- Due date for CNG Stations & Special Procedure for Payment of Extra Sales Tax of Specified Goods listed under Chapter XIII under Special Procedure Rules, 2007 is 15<sup>th</sup> day of month following the quarter end
- Payments shall be deposited before due date of filing of return
- In case of no activity a Null return will be e-filed
- Separate returns in case of change in rate of tax during tax period
- Revised return may be filed within 120 days subject to approval of Commissioner
- All registered private or public limited companies are required to file an annual return, by 30<sup>th</sup> September of the relevant financial year.

**Revision of Sales Tax Returns:**

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**REVISION OF SALES TAX  
RETURNS**

## Revision of Sales Tax Returns:

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According to Sub-section (3) of Section 26 of the Sales Tax Act, 1990:

- A registered person may, subject to approval of the Commissioner Inland Revenue having jurisdiction, file a revised return within one hundred and twenty days of the filing of return under sub-section (1) or, as the case may be, subsection (2) or under clause (a) or clause (b) of Section 27, to correct any omission or wrong declaration made therein.
- An application for revision of the sales tax return under the Sales Tax & Federal Excise Act, 2005 may be e-filed on the FBR web portal.



## Revision of Sales Tax Returns:

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Registered Person revises return voluntarily

**BUT**

before Receipt of Notice of Audit → **No Penalty**

on pointing by the officer or at any time before issuance of the show cause notice → **25% Penalty**

After issuance of SCN → **Full Amount of Penalty**

This is in addition to TAX AMOUNT and DEFAULT SURCHARGE

**Recovery of Arrears – Section 48:**

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**RECOVERY OF ARREARS  
OF TAX**

## Recovery of Arrears – Section 48:

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- 48. Recovery of arrears of tax.--**(1) [Subject to sub-section (1A), where] any amount of tax [...] is due from any person, the officer of [Inland Revenue] may:-
- (a) deduct the amount from any money owing to person from whom such amount is recoverable and which may be at the disposal or in the control of such officer or any officer of Income Tax, Customs or Central Excise Department;
  - (b) require by a notice in writing any person who holds or may subsequently hold any money for or on account of the person from whom tax may be recoverable to pay to such officer the amount specified in the notice;
  - (c) stop removal of any goods from the business premises of such person till such time the amount of tax is paid or recovered in full;

## Recovery of Arrears – Section 48:

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- [(ca) require by a notice in writing any person to stop clearance of imported goods or manufactured goods or attach bank accounts;]
- (d) seal the business premises till such time the amount of tax is paid or-recovered in full;
- (e) attach and sell or sell without attachment any movable or immovable property of the registered person from whom tax is due [; and]
- (f) recover such amount by attachment and sale of any moveable or-immovable property of the guarantor, person, company, bank or financial institution, where a guarantor or any other person, company, bank or financial institution fails to make payment under such guarantee, bond or instrument.]

## Recovery of Arrears – Section 48:

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### Recovery – Sales Tax Rules, 2006 – Chapter – XI

- Rule – 70 – Application
- Rule – 71 – Initiation of Recovery Action
- Rule – 72 – Stoppage of Clearances and sealing of Business Premises
- Rule – 73 – Demand Note
- Rule – 74 – Attachment and Sale of Property
- Rule – 75 – Master Register to be maintained
- Rule – 76 – Power to require information to be furnished
- Rule – 77 – Mode of Service of Notice
- Rule – 78 – Disposal of Proceeds of execution
- Rule – 79 – Ruling regarding Disputed Matters
- Rule – 80 – Property liable to attachment and sale in execution
- Rule – 81 – Objections and Investigations, thereof
- Rule – 82 – Removal of attachment on satisfaction of cancellation of a demand Note
- Rule – 83 – Officer entitle to attach and sale
- Rule – 84 – Adjournment or stoppage of sale
- Rule – 85 – Defaulter not to interfere with attached property
- Rule – 86 – Prohibition against bidding or purchase by officer
- Rule – 87 – Assistance for action

## Recovery of Arrears – Section 48:

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### Rule – 71:

#### Initiation of recovery action–

**On expiry of thirty days from the date on which the Government dues are adjudged**, the referring authority shall deduct the amount from any money owing to the person from whom such amount is recoverable and which may be at the disposal or in the control of such officer.

In case the Government dues are not fully recovered under sub-rule (1); the referring authority may,--

Inter Departmental Recovery with the copy to the defaulter;  
From any person holding money of defaulter

**CREST:**

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**CREST**  
**(Computerized Risked-based Evaluation**  
**of Sales Tax)**

## CREST:

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❑ **CREST IS DESIGNED TO DETECT DISCREPANCIES IN :**

- PURCHASES
- ZERO RATED SALES
- SECTION 8B
- EXPORTS
- COMMERCIAL IMPORT

**CREST** is a system **to analyze** and **cross match tax returns of buyers and suppliers**. This system checks the information contained in monthly returns, customs import and export data and cross matches each other for every registered person. Any exceptions pointed out by the system will be conveyed electronically to the concerned registered person who in turn can explain the position through attaching the supporting documents.



## CREST:

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### **Purchases:**

Input tax adjustment of buyer which is cross matched with their suppliers' returns and Customs import data . Excess input adjustment of buyer is highlighted.

### **Zero Rated Sales:**

System segregates zero rated sales made to registered person with non - active status in ATL or blacklisted or suspended.

### **Section 8B:**

Under Section 8B, there are certain restrictions on the input tax credit. However there are different categories of registered persons, who have been excluded from these restrictions. The system checks from returns whether a person claiming exemption from section 8B has rightly done so under the relevant Notification.

## **CREST:**

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### **Exports:**

In order to protect the genuine exporters, system points out any person who is claiming export in the return which is not matched with the Customs export data.

### **Commercial Imports:**

Any registered person who is a not a manufacturer and also not paying value addition tax on imports.

## CREST:

### ☐ Login Screen:

URL <https://e.fbr.gov.pk> – Enter User ID and Password and then login

The screenshot displays the FBR Pakistan Taxpayer Facilitation Portal. The main navigation bar includes links for Home, e-Enrollment, e-Registration, Search Taxpayers, Helpdesk & Support, FAQs, and Contact Us. A central banner titled "Simple Steps for e-Filing of Income Tax Return" provides a five-step guide:

- 1** You should be e-Enrolled at eFBR Portal *Click here to e-Enroll Now* (Swift e-Enrollment for Salaried Persons/ eFBR e-Enrollment) (Upon completion of e-Enrollment process, you will be issued User-Id, Password and PIN immediately)
- 2** Access the eFBR Portal by visiting <https://e.fbr.gov.pk>
- 3** Login by using your User-Id and Password
  - a.** If you are Salaried Person or Business Individual, then your CNIC is your User-Id
  - b.** If you forget your password  
Click [Forget Password](#) and follow the guidelines for getting new password yourself  
OR Call at (051) 111-772-772 (24 Hrs Helpline and get your password via e-Mail)
- 4** After successful Login, follow the following navigation path to prepare your return:  
**Declaration >>Income Tax >>Annual Income Tax Return**
- 5** After Preparing the return, first Verify and then Submit the return.

Below the steps, a section titled "Why PIN is Important?" explains that upon submission, the system will ask for the PIN issued during e-Enrollment. It offers two options: "SELF SERVICE" (clicking "Change PIN" while logged in) or calling the helpline at (051) 111-772-772. A table at the bottom lists downloadable forms: IT-1 (Company), IT-2 (Individual/AOP) Formula Version, Wealth Statement, IT-4 (Retailer's Statement), and Tax Payment Form. A "News Bulletin" on the right states that multiple registration numbers should file only one return for the July 2008 onwards period. The portal is powered by VeriSign and Norton Secured.

## CREST:

### ❑ Screen:

Click CREST in Menu Bar to review Discrepancies

The screenshot displays the Taxpayer Facilitation Portal (e.fbr.gov.pk) interface. The header includes the FBR Pakistan logo, the portal title, and the user's last login information (22-Nov-2012, 3:49 PM). The navigation menu contains: Home, Administration, Registration, Declaration, Requests, e-Payments, e-Folder, **CREST**, and Logout. The CREST menu item is circled in red, and a black arrow points to it from the text above. Below the menu, a yellow banner contains the text "WELCOME TO THE VIRTUAL TAX OFFICE & VIRTUAL BANK".

**Welcome to eFBR Portal**

Now you have a Virtual Tax Office & Virtual Bank working round the clock therefore, why visit Tax offices/bank and submit returns manually, if you can easily prepare and submit returns electronically without leaving your office or home. Save your precious time, apply for e-Enrollment now and enjoy the benefits of e-Services

**Dear Taxpayer,**

We have created an e-Folder for you to view your submitted documents, messages & news etc sent by FBR and You

Please click to view e-Folder

The screenshot also shows a preview of the e-Folder interface, which includes a list of documents and a detailed view of a document with a table of contents and a main text area.



## CREST:

### ❑ Screen

CREST, after entering or click All to review discrepancies report

Computerized  
Risk-Based Evaluation of Sales Tax

FBR  
PAKISTAN

Sign Out

Taxpayer Discrepancy

Taxpayer Summary:

Tax Period: ALL  
ALL  
201211  
201210  
201209  
201208  
201207

NTN: [REDACTED]

Registered Person:

View Report


Sales Tax discrepancies have been found in the followings:

Amount in Rs.


## CREST:

### ❑ Report Screen

Discrepancies Report for All Periods and All Categories



Computerized  
Risk-Based Evaluation of Sales Tax



Sign Out

**Taxpayer Discrepancy**

Taxpayer Summary:

Tax Period: ALL

NTN:

Registered Person:

[View Report](#)

Amount in Rs.

**Sales Tax discrepancies have been found in the followings:**

| Tax Period | Purchase      |             | Zero Rated Sales |     | Imports   |       | Exports    |     | Admissibility Of Section 8B |     | Commercial Imports |     | Total         |             |
|------------|---------------|-------------|------------------|-----|-----------|-------|------------|-----|-----------------------------|-----|--------------------|-----|---------------|-------------|
|            | Value         | Tax         | Value            | Tax | Value     | Tax   | Value      | Tax | Value                       | Tax | Value              | Tax | Value         | Tax         |
| 201210     | 1,314,916,187 | 17,504,589  | 0                | 0   | 0         | 0     | 2,163,065  | 0   | 0                           | 0   | 0                  | 0   | 1,317,079,252 | 17,504,589  |
| 201209     | 1,779,520,808 | 13,721,302  | 0                | 0   | 4,034,597 | 0     | 8,692,470  | 0   | 0                           | 0   | 0                  | 0   | 1,792,247,875 | 13,721,302  |
| 201208     | 1,519,173,994 | 222,843,116 | 0                | 0   | 3,512,893 | 1,933 | 5,495,522  | 0   | 0                           | 0   | 0                  | 0   | 1,528,182,409 | 222,845,049 |
| 201207     | 1,116,242,929 | 81,447,228  | 0                | 0   | 28,319    | 0     | 16,405,502 | 0   | 0                           | 0   | 0                  | 0   | 1,132,676,750 | 81,447,228  |
|            | 5,729,853,918 | 335,516,235 |                  |     | 7,575,809 | 1,933 | 32,756,559 |     |                             |     |                    |     | 5,770,186,286 | 335,518,168 |

## CREST:

### ❑ Screen

Purchase Discrepancies - Selecting Values/Tax, leads to the Cross Matching invoice summary

**Taxpayer Discrepancy**

Taxpayer Summary:

Tax Period: ALL | NTN: | Registered Person: | View Report

Amount in Rs.

Sales Tax discrepancies have been found in the followings:



| Tax Period | Purchase      |             | Zero Rated Sales |     | Imports   |       | Exports    |     | Admissibility Of Section 8B |     | Commercial Imports |     | Total         |             |
|------------|---------------|-------------|------------------|-----|-----------|-------|------------|-----|-----------------------------|-----|--------------------|-----|---------------|-------------|
|            | Value         | Tax         | Value            | Tax | Value     | Tax   | Value      | Tax | Value                       | Tax | Value              | Tax | Value         | Tax         |
| 201210     | 314,916,187   | 17,504,589  | 0                | 0   | 0         | 0     | 2,163,065  | 0   | 0                           | 0   | 0                  | 0   | 1,317,079,252 | 17,504,589  |
| 201209     | 1,779,520,800 | 13,721,302  | 0                | 0   | 4,034,597 | 0     | 8,692,470  | 0   | 0                           | 0   | 0                  | 0   | 1,792,247,875 | 13,721,302  |
| 201200     | 1,510,170,094 | 22,045,116  | 0                | 0   | 3,512,000 | 1,933 | 5,405,522  | 0   | 0                           | 0   | 0                  | 0   | 1,520,102,400 | 22,045,040  |
| 201207     | 116,242,929   | 81,447,228  | 0                | 0   | 28,319    | 0     | 16,405,502 | 0   | 0                           | 0   | 0                  | 0   | 1,132,676,750 | 81,447,228  |
|            | 5,729,853,918 | 335,516,235 |                  |     | 7,575,809 | 1,933 | 32,756,559 |     |                             |     |                    |     | 5,770,186,286 | 335,518,169 |



## CREST:

### ❑ CREST, Screen

CREST, Purchase Discrepancies; Detail Summary page;


Computerized  
Risk-Based Evaluation of Sales Tax

Sign Out

Taxpayer Discrepancy

Invoice Summary Cross-matching:

Tax Period: 201210    Buyer's NTN:    Buyer's Name:    View Report    Back

| Sr No | Particular Of Suppliers |      |             | Declaratoin Of Suppliers |           |           | Declaration Of Buyer |            |           | Difference (Buyer Decl - Supplier Decl) |            |           |                           |
|-------|-------------------------|------|-------------|--------------------------|-----------|-----------|----------------------|------------|-----------|---|------------|-----------|---------------------------|
|       | NTN                     | Name | Rtn Sts     | Inv                      | Value     | Sales Tax | Inv                  | Value      | Sales Tax | Inv                                     | Value      | Sales Tax |                           |
| 1     |                         |      | Non-Filers  |                          |           |           | 4                    | 51,611,620 | 6,963,822 | 4                                       | 51,611,620 | 6,963,822 | <a href="#">Feed Back</a> |
| 2     |                         |      | Non-Filers  |                          |           |           | 13                   | 17,566,386 | 2,810,621 | 13                                      | 17,566,386 | 2,810,621 | <a href="#">Feed Back</a> |
| 3     |                         |      | Non-Filers  |                          |           |           | 4                    | 17,169,315 | 2,747,090 | 4                                       | 17,169,315 | 2,747,090 | <a href="#">Feed Back</a> |
| 4     |                         |      | Filer       | 3                        | 453,300   | 72,528    | 2                    | 5,680,000  | 908,800   | 0                                       | 5,226,700  | 836,272   | <a href="#">Feed Back</a> |
| 5     |                         |      | Non-Filers  |                          |           |           | 7                    | 3,297,153  | 527,545   | 7                                       | 3,297,153  | 527,545   | <a href="#">Feed Back</a> |
| 6     |                         |      | Filer       | 7                        | 6,535,593 | 1,045,696 | 13                   | 9,108,664  | 1,457,387 | 6                                       | 2,573,071  | 411,691   | <a href="#">Feed Back</a> |
| 7     |                         |      | Non-Filers  |                          |           |           | 8                    | 2,513,801  | 402,208   | 8                                       | 2,513,801  | 402,208   | <a href="#">Feed Back</a> |
| 8     |                         |      | Null-Filers |                          |           |           | 199                  | 6,511,935  | 263,730   | 199                                     | 6,511,935  | 263,730   | <a href="#">Feed Back</a> |
| 9     |                         |      | Filer       | 9                        | 9,071,538 | 1,451,446 | 12                   | 11,593,938 | 1,709,253 | 3                                       | 2,522,400  | 257,807   | <a href="#">Feed Back</a> |
| 10    |                         |      | Non-Filers  |                          |           |           | 12                   | 2,274,559  | 248,128   | 12                                      | 2,274,559  | 248,128   | <a href="#">Feed Back</a> |
| 11    |                         |      | Filer       |                          |           |           | 22                   | 1,412,295  | 208,792   | 22                                      | 1,412,295  | 208,792   | <a href="#">Feed Back</a> |
| 12    |                         |      | Null-Filers |                          |           |           | 11                   | 1,271,200  | 203,392   | 11                                      | 1,271,200  | 203,392   | <a href="#">Feed Back</a> |
| 13    |                         |      | Non-Filers  |                          |           |           | 7                    | 1,082,881  | 173,261   | 7                                       | 1,082,881  | 173,261   | <a href="#">Feed Back</a> |
| 14    |                         |      | Non-Filers  |                          |           |           | 10                   | 1,020,708  | 163,313   | 10                                      | 1,020,708  | 163,313   | <a href="#">Feed Back</a> |
| 15    |                         |      | Non-Filers  |                          |           |           | 4                    | 1,043,709  | 162,667   | 4                                       | 1,043,709  | 162,667   | <a href="#">Feed Back</a> |
| 16    |                         |      | Non-Filers  |                          |           |           | 1                    | 730,160    | 116,826   | 1                                       | 730,160    | 116,826   | <a href="#">Feed Back</a> |
| 17    |                         |      | Null-Filers |                          |           |           | 60                   | 616,226    | 91,760    | 60                                      | 616,226    | 91,760    | <a href="#">Feed Back</a> |
| 18    |                         |      | Filer       |                          |           |           | 21                   | 494,734    | 75,663    | 21                                      | 494,734    | 75,663    | <a href="#">Feed Back</a> |

\* Non-ND = Filer Non-Payment



## CREST:

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### CREST, Screen

CREST, Selected period, buyer's NTN and Name is displayed at the top of the list.

The screen is divided in five sections. Particulars of seller which include NTN, Name and Status are displayed in first section. Status of the supplier can be filer/non-filer/null filer.

In the corresponding sections, No of invoices, value and amount of sales tax paid based on invoices of both the seller and the buyer after cross matching is displayed.

In the next section difference of Number of invoices , value and amount of sales tax paid is shown

## CREST:

### ❑ CREST, Screen

Illustration of detailed purchased report.

**CREST** Computerized Risk-Based Evaluation of Sales Tax

FBR PAKISTAN Sign Out

**Taxpayer Discrepancy**

Invoice DetailLabel:

Tax Period: 201207 Supplier's NTN: Supplier's Name:

All Filter Data Feed Back Back

RED Row Indicates Suspended and BLACK Row Indicates Blacklisted

| Slct                     | Suppliers' Declaration : |           |              |        |       | Buyer's Declaration |           |                  |         |        | Difference (Buyer Decl - Supplier Decl) |        |
|--------------------------|--------------------------|-----------|--------------|--------|-------|---------------------|-----------|------------------|---------|--------|---|--------|
|                          | Inv                      | Date      | Type         | Value  | ST    | Inv                 | Date      | Type             | Value   | ST     | Value                                   | ST     |
| <input type="checkbox"/> | 5091                     | 31-JUL-12 | Sale Invoice | 14,625 | 2,340 | 5091                | 31-JUL-12 | Purchase Invoice | 256,950 | 41,112 | 242,325                                 | 38,772 |
| <input type="checkbox"/> | 5048                     | 17-JUL-12 | Sale Invoice | 435    | 70    | 5048                | 17-JUL-12 | Purchase Invoice | 189,300 | 30,288 | 188,865                                 | 30,218 |
| <input type="checkbox"/> | 5024                     | 11-JUL-12 | Sale Invoice | 2,175  | 348   | 5024                | 11-JUL-12 | Purchase Invoice | 187,325 | 29,972 | 185,150                                 | 29,624 |
| <input type="checkbox"/> |                          |           |              |        |       | 5068                | 24-JUL-12 | Purchase Invoice | 183,850 | 29,416 | 183,850                                 | 29,416 |
| <input type="checkbox"/> | 5055                     | 20-JUL-12 | Sale Invoice | 42,710 | 6,834 | 5055                | 20-JUL-12 | Purchase Invoice | 213,400 | 34,144 | 170,690                                 | 27,310 |

*M. M. Merchant & Company*

*M. Zeeshan Merchant*

## CREST:

### Feedback Screen



Computerized  
Risk-Based Evaluation of Sales Tax



Sign Out

**Taxpayer Discrepancy**

Feed Back:

\* = Required Field

Suppliers' NTN / Business Name:  Tax Period: **201210**

| Rtn Sts            | Particular and declaratoin of Supplier |       |           | declaration of Buyer |           |           | Difference (Buyer Decl - Supplier Decl) |         |           |
|--------------------|--|-------|-----------|----------------------|-----------|-----------|---|---------|-----------|
|                    | Inv                                    | Value | Sales Tax | Inv                  | Value     | Sales Tax | Inv                                     | Value   | Sales Tax |
| <b>Non-Fileers</b> | 0                                      | 0     |           | 0                    | 2 153,250 | 24,520    | 2                                       | 153,250 | 24,520    |

\* Response:

\* Remarks:

Attachment:   +

| Sr.No | Attachment Name               | Size (KBs) | Remove  |
|-------|-------------------------------|------------|---|
| 1     | <a href="#">RPO_BLOCK.mmb</a> | 8.02       | <span style="color: red; font-weight: bold;">-</span> |

# Thank you

Presentation by:

**MUHAMMAD ZEESHAN MERCHANT**

**M. M. MERCHANT & COMPANY**

**(Advocate High Court &**

**Former Honorary General Secretary, Karachi Tax Bar Association )**

**AT**

**Karachi Tax Bar Chamber**

**DECEMBER 09, 2015**

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*M. M. Merchant & Company*

*M. Zeeshan Merchant*