

**Government of Pakistan**  
**Revenue Division**  
**Federal Board of Revenue**  
**Inland Revenue**

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C.No.3(1)/ST&FE/MISC/2023/42611-R

Islamabad, the 04<sup>th</sup> March, 2024

**Sales Tax Circular No. 01 of 2024 / IR Operations**

**Subject: Standard Operating Procedure for Disposal of Cases of Condonation of Time Limit under Section 74 of the Sales Tax Act, 1990.**

For the purpose of disposal of requests of registered persons for condonation of time or period under section 74 of the Sales Tax Act, 1990, the Board is pleased to prescribe the following procedure:

- (i) The registered person shall apply to the Commissioner Inland Revenue having jurisdiction for extension of time or period specifying the grounds for delay. In case, a request is directly received in the Board, the same shall be forwarded to the Commissioner Inland Revenue concerned for action as stated below. However, in cases where the Board is satisfied that sufficient information is available, the orders as deemed fit may be passed without referring the matter to the Commissioner Inland Revenue concerned.
- (ii) The Commissioner Inland Revenue concerned, after considering the grounds mentioned and any other information called for by him, shall send his categorical recommendations to the Board on the following format:

S.No.	Check List	Remarks
(1)	(2)	(3)
1	Brief facts of the case	(i) Brief facts of the case (ii) Reasons for seeking condonation (iii) Section for which condonation is required (iv) Date on which condonation application has been received
2	Revenue impact, if any	Amount to be mentioned.
3	Period to be condoned as requested by the registered person.	No of days (to be reckoned from the day following the last day on which the application was to be made or the act or thing was to be done till the day on which the application has been made or is to be made or the act or thing has been done or is to be done).
4	Categorical recommendation of the Commissioner-IR concerned.	Recommendation along with reason(s) is to be made here.