



MULTAN TAX BAR ASSOCIATION

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Ref No: MTBA/18/2023

Date: 10-03-2023

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The Chairman,
Federal Board of Revenue,
Islamabad

Subject: **ELECTRONIC FILING OF SALES TAX RETURN FAILURE WHERE
PREVIOUS MONTH RETURN IN IRIS NOT EXISTS**

Dear Sir,

This is with reference to the Nowshera Tax Bar Association representation vide Ref. No.10/2022 dated 07.03.2023 on the subject cited above.

In this regard, it is pertinent to mention that Multan Tax Bar Association fully agreed with the concern of Nowshera Tax Bar Association and on behalf of our members, we would also like to submit our share, so that, issue may be resolved as earliest in the largest interest of taxpayers of country.

Please note that as per Section 26 of the Sales Tax Act 1990, every registered person shall have to furnish a true, complete and correct sales tax return not later than the due date in the prescribed form, as may be prescribed.

Problem arises, when a registered person due to some unavoidable circumstances does not file sales tax returns for a period longer than six months, and subsequently said returns cannot be filed without getting prior approval from Commissioner in pursuance of provision of Rule 14(3) of Sales Tax Rules 2006. Interestingly, under these circumstances, when registered person tries to submit sales tax return of current period which due date is 15th of month, the IRIS software blocks the submission process and displayed pop up message i.e. **“Previous Month Return in IRIS Not exists”**. Hence, due to non filing of previous months sales tax returns, the registered person is being deprived from his legal right of filing of current months sales tax returns and **that is our main concern that this restriction is unlawful, void ab inito and unjustified due to the reason**, that there is no bar under Sales Tax Act, 1990 to restrict the return where previous month return is not being filed.

It is worthwhile to mention here that due to above unjustified restriction in IRIS software, an unended process of submission the applications and long awaited approvals from Commissioner under Rule 14(3) is being started. The reason behind long awaited approval of applications is basically non-



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facilitation mind set of sales tax staff officers of Commissioners, who are still working in CBR era and they tried their level best to pinch the registered persons by adopting lengthy procedure and call unnecessary documents which are practically impossible to be compiled within a span of one month and therefore, sales tax returns related to current six months, which could easily be filed if registered person would not be restricted by the self-made check of IT Wing in IRIS software i.e. **“Previous Month Return in IRIS Not exists”**, gradually one by one starts to enter into six month old category. IRIS system who is unaware about the earlier applications submitted for approval by the registered person and which are pending since long on the table of Commissioner, requires same unnecessary process for subsequent months and hence, in that way, registered person, wasted his precious time and lost his resources on running after the endless loop.

Therefore, the Multan Tax Bar Association, considers the demand of Nowshera Tax Bar Association as genuine and herewith requested to **kindly remove the restriction/check in IRIS for compulsory filing of previous month sales tax return**; which is as well itself contrary to the provision of Sales Tax Act, 1990 and it is also requested to **issue guidelines to Commissioners for approval of application under Rule 14(3) of the Sales Tax Rules 2006**, so that, applications be processed within shortest time span with uniform policy.

Faithfully yours,

Malik Khadim Hussain Maitla
President

Muhammad Imran Ghazi
General Secretary

c.c.

- 1) The Hon'ble Federal Tax Ombudsman, Islamabad
- 2) The Member (IT) Inland Revenue, FBR, Islamabad
- 3) The Member (Operations) Inland Revenue, FBR, Islamabad
- 4) The Chief Commissioner Inland Revenue, RTO, Multan
- 5) The Chief Commissioner Inland Revenue, LTO, Multan
- 6) The Commissioner Inland Revenue, Corporate Zone, RTO, Multan
- 7) The Commissioner Inland Revenue, Multan Zone, RTO, Multan
- 8) Notice Board of Multan Tax Bar Association