

GOVERNMENT OF PAKISTAN
FEDERAL BOARD OF REVENUE

Islamabad, the 13th April, 2012.

**NOTIFICATION
(SALES TAX)**

S.R.O. 363(I)/2012. - In exercise of the powers conferred by sections 8B, 10 and 50 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to make the following rules for prescribing the procedure for processing of refund claims of Recognized Agricultural Tractor Manufacturers, namely:-

1. Short title and commencement.—(1) These rules may be called the Refund Claims of Recognized Agricultural Tractor Manufacturers Rules, 2012.

(2) They shall come into force at once and shall be deemed to have taken effect on the 2nd February, 2012.


2. Filing of refund application.—The refund claimant shall file a refund application to the Commissioner, Inland Revenue having jurisdiction, along with the following documents, namely:-

- (a) a copy of tax paid and e-filed sales tax return;
- (b) an undertaking affirming the genuineness of refund as per Sales Tax Act, 1990 and relevant rules made thereunder; and
- (c) a revolving bank guarantee valid for at least ninety days issued by a scheduled bank, to the satisfaction of the Commissioner, Inland Revenue having jurisdiction, of an amount not less than the average monthly refund claim during last twelve months.

3. Refund of input tax.— The refund of admissible excess input tax shall be allowed on the basis of above documents within three days of receipt thereof.

4. **Filing of complete refund claim.**— Within fifteen days of the sanctioning of refund, the claimant shall file a complete refund claim along with the requisite supportive documents prescribed in rule 38 of the Sales Tax Rules, 2006, except the statement prescribed in clause (e) of sub-rule (1) of the said rule which shall be submitted biannually. A soft copy of the claim on the prescribed format shall also be submitted which shall be scrutinized under the Sales Tax Act, 1990, and the rules made thereunder, and the objections, if any, related to the refund claim shall be conveyed to the claimant within thirty days of the receipt of claim.
5. **Amount if found inadmissible.**—In case any amount already sanctioned and paid is found inadmissible, the same shall be recovered within seven days by encashing the bank guarantee to the extent of adjudged liabilities.
6. **Appointment of liaison officer.**—The Commissioner, Inland Revenue shall appoint and notify an officer, not below the rank of Assistant Commissioner, as focal person in the concerned Large Taxpayer Unit to liaise with other Regional Tax Offices or Large Taxpayers Units, as the case may be, regarding the problems or objections encountered on account of supplies of the refund claimant for speedy solution thereof.
7. **Section 8B not applicable.**— The provision of sub section (1) of section 8B of the Sales Tax Act, 1990 shall not be applicable on refund claims of admissible excess input tax filed under these rules.
8. **Repeal.**— The Refund Claims of Recognized Agricultural Tractor Manufacturers Rules, 2005 are hereby repealed.

[C.No.2/106-STB/2005]


(Adnan Iqbal Swati)
Second Secretary (ST&FE-Budget)