

Government of Pakistan
Revenue Division
Federal Board of Revenue

C.No. ITP/B-2009-10/170

Islamabad, the September 25, 2009

Circular No. 9 of 2009
(Income Tax)

Subject: Filing of Income Tax Returns In the Cases of Individuals and Association of Persons (AOPs) and providing Tax Payment Proof Alongwith the Return.

In order to facilitate the process of e-filing of return in the cases of Individuals and Association of Persons (AOPs) it has been decided that in the cases of individuals and AOPs income tax returns may be filed manually with in the prescribed time limit subject to condition that subsequently that such return are e-filed with in the period of two months of the last date of filing of such returns.

2. Also, in view of the problems faced by the taxpayers in providing copies of proof of payment of tax alongwith the income tax return, it has been decided that the taxpayer may attached the list of challans including the detail regarding name of the taxpayer, name of withholding agent, NTN of the withholding agent, date of payment of tax, amount of tax paid/deducted and the name of the bank and branch. However, the actual proof of payment (copies of challans are required to be provided to the respective income tax office within thirty days from the date of filing of income tax return for tax year 2009.



(Asrar Raouf)
Member (Policy Direct Taxes)