

Government of Pakistan  
Revenue Division  
Federal Board of Revenue

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C.No. 2(4)Chief(ITP)/2009

Islamabad, the 11 October, 2010

Circular No. 14  
(Income Tax)

**Subject: e-Filing of Income Tax Returns.**

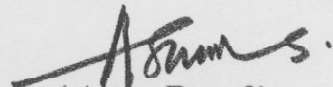
Under the existing provisions of Income Tax Ordinance, 2001, the following categories are required to e-file income tax returns/Statements:-

- (i) Annual Statement of deduction of income tax from salary to be e-filed by the employer of an individual;
- (ii) Return of income of salaried individuals (with income five hundred thousand rupees or more);
- (iii) Any person registered for sales tax;
- (iv) Any person claiming refund;
- (v) Association of Persons (AOPs); and
- (vi) Non-resident ship owner charterer.

2. However, it has been represented by a large number of taxpayers that due to various reasons (including increased e-filing activity in the last dates of filing of income tax returns/statements) being practical difficulties are faced in e-filing. Hence it is being requested that last date of e-filing of returns returns/statements be extended.

3. The matter has been examined. In order to facilitate the taxpayers in e-filing of income tax returns/statements, it has been decided that in cases where difficulty is being faced in e-filing of returns/statements, the taxpayers may submit hard copies of income tax returns / statements by the due date i.e. 15<sup>th</sup> October, 2010, subject to the following conditions:-

- (i) In such cases income tax return/statement is e-filed by 15<sup>th</sup> November, 2010, otherwise income tax return/statement shall not be deemed to have been filed and necessary proceeding under the Income Tax Ordinance, 2001 shall be initiated accordingly;
- (ii) Tax due with the return is paid by 15<sup>th</sup> October, 2010; and
- (iii) No refund in such cases shall be processed unless return of income is e-filed.

  
(Asrar Raouf)  
Member Policy (DT)