

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE
(SALES TAX & FEDERAL EXCISE WING)

C. No. 3(6)ST-L&P/2002

Islamabad, the 24th April, 2007.

GENERAL ORDER
(Federal Excise/ Customs/ Income Tax / Sales Tax)

Subject: INTER-TAX REFUND / ADJUSTMENT PROCEDURE.

A number of requests have been received by the Board from taxpayers for adjusting liabilities of one tax against refund of another. In order to facilitate taxpayers, the matter has been examined in the Board. It has been decided that any liability of customs duty, federal excise duty, sales tax or income tax payable by a taxpayer (whether current or arrears) may, on the written request of the concerned taxpayer, be adjusted against his refund of any of these taxes which has been sanctioned / approved by a competent authority. Following procedure and conditions will apply:-

- (i) The refund claim has been duly processed and found to be admissible under relevant law / rules, whether wholly or partially;
- (ii) The taxpayer submits an application for inter-tax adjustment to both the officers concerned citing relevant particulars of the refund claimed and the tax payable by him;

- (iii) The application for inter-tax adjustment may be submitted at any time before or after approval / sanction of the refund claim, but at least 30 days before the due date for filling the return or payment of the tax involved;**
- (iv) The competent officer shall issue a refund cheque in the name of the appropriate Collector of Customs / Federal Excise & Sales Tax or Commissioner of Income Tax, which shall be deposited in the Treasury in the proper head of account. A copy of the payment slip, adjustment memo or challan shall be provided to the taxpayer who shall mention its particulars in his relevant tax return or declaration;**

**(Abdul Hameed Memon)
Secretary (ST&FE-L&P)**