
STANDARD OPERATING PROCEDURE

Revision of Default Surcharge Order u/s 122A



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1 PURPOSE

The purpose of this document is to explain the Standard Operating Procedures (SOP) defined by Federal Board of Revenue (FBR) for Revision of Default Surcharge Order u/s 122A.

2 SCOPE

The scope of this document is to explain the activities required to revise default surcharge order under section 122A.

Scope Includes
SOP for Revision of Default Surcharge Order u/s 122A
User Guide for Revision of Default Surcharge Order

3 ACRONYMS, TERMS AND DEFINITIONS

Term	Explanation
SOP	Standard Operating Procedure
FBR	Federal Board of Revenue

4 STANDARD OPERATING PROCEDURE

4.1 Revise Default Surcharge Order u/s 122A

A Commissioner may take suo-moto action to revise an already issued default surcharge order.




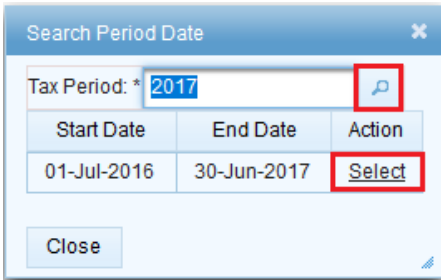
- The Commissioner shall select a default surcharge order that was previously issued by assessing officer to the tax payer in his jurisdiction.
- System shall display an editable version of original default surcharge order.
- The Commissioner can then modify the desired information and issue the revised default surcharge order u/s 122A.

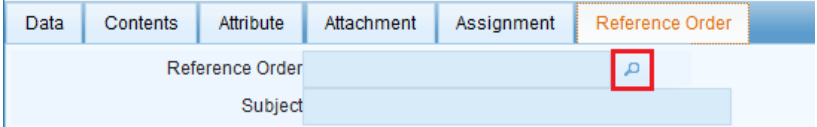

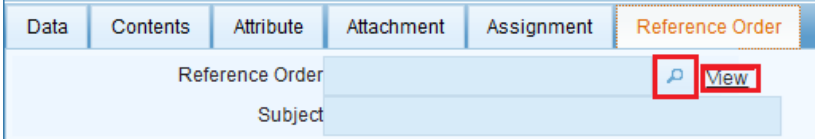

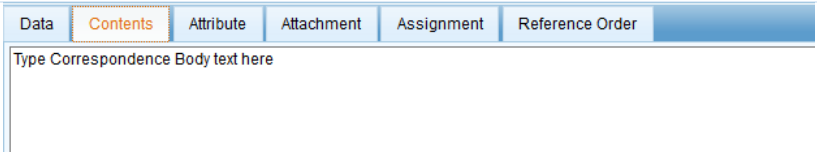
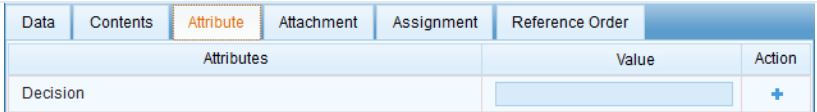
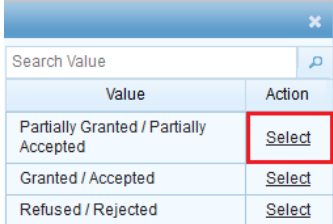
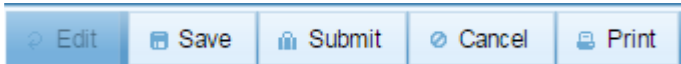
Notes:

1. Until the revised order has been issued by the Commissioner, it shall be available in Drafts folder.
2. After issuance of revised order, original order is archived and revised order is available in the Completed Tasks folder of the Commissioner and the taxpayer

5 USER GUIDE

5.1 Revise Default Surcharge Order

Action	Steps	Screen Reference
Select Order for Revision	<ul style="list-style-type: none"> On successful login, Figure 1 shall appear. From the top mega menu on screen, mouse over on "Audit/ Assessment". Click "122A (Order to Default Surcharge order)" from the list. Figure 2 shall appear. Click "Name" button. Figure 3 shall appear. Enter the name, NTN or Registration No. in search field and click corresponding button. System shall display related taxpayer name. Select the relevant taxpayer by clicking corresponding "Select" link. Click "Period" button. (as shown in Figure 2) Figure 4 shall appear. Enter the relevant year in "Tax Period" field and click corresponding button. System shall display one or more related tax periods. Select the relevant period by clicking corresponding "Select" link. Different tabs shall be available appear. <p>Note: The information can be updated only after selecting the reference order. For selection of reference order refer to: <u>Select Reference Order.</u></p>	 <p>Figure 1</p>  <p>Figure 2</p>  <p>Figure 3</p>  <p>Figure 4</p>

<p>Select Reference Order</p>	<ul style="list-style-type: none"> Click on “Reference Order” tab. Click corresponding button on “Reference Order” field, as shown in Figure 5. Figure 6 shall appear. Select the relevant original order by clicking corresponding “Select” link. In order to view the selected original order details, click “View” link as shown in Figure 7. System shall open a new window in internet browser and display the original order details. 	 <p>Figure 5</p>  <p>Figure 6</p>  <p>Figure 7</p>
<p>Modify Data</p>	<ul style="list-style-type: none"> Click on “Data” tab. Figure 8 shall appear. Click “Fetch Data” button. Modify the relevant information in the respective field. 	 <p>Figure 8</p>
<p>Enter Contents</p>	<ul style="list-style-type: none"> Click “Contents” tab. Figure 9 shall appear. Enter relevant information in text area. 	 <p>Figure 9</p>
<p>Enter Attributes</p>	<ul style="list-style-type: none"> Click “Attribute” tab. Figure 10 shall appear. Click button displayed against “Decision” fields. Figure 11 shall appear. Select the desired decision for issuing revised default surcharge order u/s 122A by clicking corresponding “Select” link. 	 <p>Figure 10</p>  <p>Figure 11</p>
<p>Submit Order</p>	<ul style="list-style-type: none"> After providing all information, click “Submit” button. Remember that once submitted, you cannot make any changes. You can save the entered information at any time by clicking “Save” button. You can print your Order any time by clicking “Print” button. <p>Note: After submission of Order, system will move the Order into the Completed folder.</p>	 <p>Figure 12</p>

