

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	Scope Includes SOP for Revision of Default Surcharge Order u/s 122A	
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 On successful login, Figure 1shall 10ts for Revision appear. From the top mega menu on screen, mouse over on "Audit/ Assessment". Click "122A (Order to Default Surcharge order)" from the list. Figure 1 Figure 2shall appear. Click "Name" button. Figure 2 Figure 3 shall appear. earch Tax Payer Enter the name, NTN or Registration No. in search field and click Search by: Registration No. or Name Registration No Name corresponding P button. Select System shall display related taxpayer Select name. Select the relevant taxpayer by clicking Select corresponding "Select" link. Select 1 2 3 Figure 3 Click "Period" button. (as shown in Search Period Date Figure 2) Figure 4 shall appear. Tax Period: * 2017 Д Enter the relevant year in "Tax Period" Start Date End Date Action field and click corresponding 01-Jul-2016 30-Jun-2017 Select button. System shall display one or more related tax periods. Close Select the relevant period by clicking Figure 4 corresponding "Select" link. Different tabs shall be available appear. **Note:** The information can be updated only after selecting the reference order. For selection of reference order refer to: Select Reference Order.



Standard Operating Procedure



Select Click on "Reference Order" tab. Data Contents Attribute Attachment Assignment Reference Order Reference Click corresponding button on Reference Order Order "Reference Order" field, as shown in Subject Figure 5. Figure 5 Figure 6 shall appear. Order References Select the relevant original order by clicking corresponding "Select" link. Reference Subject Select Order Select Figure 6 In order to view the selected original Data Contents Attribute Attachment Assignment Reference Order order details, click "View" link as shown in Figure 7. System shall open a Reference Order new window in internet browser and Subject display the original order details. Figure 7 **Modify Data** Click on "Data" tab. Figure 8 shall appear. Click "Fetch Data" button. Modify the relevant information in the respective field. Figure 8 Enter Click "Contents" tab. Data Contents Attachment Reference Order Attribute Assignment Contents Figure 9 shall appear. Type Correspondence Body text here Enter relevant information in text area. Figure 9 Enter Click "Attribute" tab. Data Contents Attribute Attachment Assignment Reference Order **Attributes** Figure 10 shall appear. Action Attributes Click + button displayed against Decision "Decision" fields. Figure 10 Figure 11 shall appear. Select the desired decision for issuing Search Value revised default surcharge order u/s Value Action 122A by clicking corresponding Partially Granted / Partially Select "Select" link. Accepted Granted / Accepted Select Refused / Rejected Select Figure 11 Submit After providing all information, click Save Cancel Print Submit Order "Submit" button. Remember that once submitted, you Figure 12 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. Note: After submission of Order, system will move the Order into the Completed folder.



