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# STANDARD OPERATING PROCEDURE

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Forwarding Audit Cases



APRIL 5, 2017

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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 Forwarding Audit Cases.

## 2 SCOPE

The scope of this document is to explain the activities required to forward audit cases to officer for proceedings u/s 177.

Scope Includes
Forwarding Audit Cases to officers
Help for how to forward audit cases

## 3 ACRONYMS, TERMS AND DEFINITIONS

Term	Explanation
SOP	Standard Operating Procedure
FBR	Federal Board of Revenue
PRAL	Pakistan Revenue Automation Limited.
UGD	User Guide

## 4 STANDARD OPERATING PROCEDURE (SOP)

### 4.1 Forwarding Audit Cases to Officers (No Explanation received from Taxpayer)

An Officer performed audit and submitted the report. Officer issues submitted Audit Report u/s 177(6) (Notice on issues arising out of Audit) to the taxpayer and taxpayer does not send explanation as a response to the report.

- Officer forwards the report to the Commissioner, which shall appear in the Outbox of the Commissioner.
- Commissioner forwards the report to the quasi-judicial officer for judicial proceedings and finalization of the audit.

**Note:** Forwarded Report shall appear in the Outbox of the quasi-judicial officer.

- Quasi-judicial officer shall then be able to perform proceedings on assigned case and issue amendment notice under privileges of section 122

**Note:** Issued Amendment Notice shall appear in Outbox and Audit Report shall be available in the Completed folder of the quasi-judicial officer.

### 4.2 Forwarding Audit Cases to Officers (Explanation received from Taxpayer)

An Officer performed Audit and submitted the report. Officer issues submitted Audit Report u/s 177(6) (Notice on issues arising out of Audit) to the taxpayer and taxpayer sends Explanation against the Audit Report u/s 177(6) (Explanation on issues arising out of Audit).

If Explanation from taxpayer is received, then future actions shall be taken against Explanation. Following scenarios can occur:

**Option 1.** In case, Audit Report is still available in the Outbox of the officer (who performed audit) i.e. no action has been taken against Report by the Officer and Explanation is received:

- The officer shall forward the received Explanation to the Commissioner instead of the report.

**Note:** Forwarded Explanation shall appear in Inbox of the Commissioner.

- The Commissioner can then forward the Explanation permanently to the quasi-judicial officer for judicial proceedings and finalization of the audit.

**Note:** Forwarded Explanation shall appear in Inbox of the quasi-judicial officer.

- Quasi-judicial officer shall issue amendment notice under privileges of section 122, against received Explanation.

**Note:** Amendment Notice shall appear in Outbox and Explanation shall be available in the Completed folder of the quasi-judicial officer.

**Option 2.** In case, Audit Report is still available in the Outbox of the commissioner i.e. no action has been taken by the Commissioner and Explanation is received:

- The Commissioner shall forward the Explanation permanently to the quasi-judicial officer for judicial proceedings and finalization of the audit.

**Note:** Forwarded Explanation shall appear in Inbox of the quasi-judicial officer.

- Quasi-judicial officer shall issue amendment notice under section 122 against received Explanation.

**Note:** Amendment Notice shall appear in Outbox and Explanation shall be available in the Completed folder of the quasi-judicial officer.



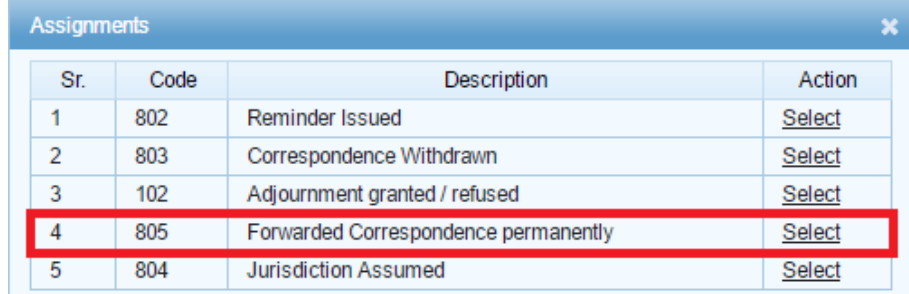
**Option 3.** In case, Audit Report is available in the Outbox of the quasi-judicial officer i.e. no action has been taken against Report by the Quasi-Judicial Officer and Explanation is received:

- Once Explanation is received by the Quasi-judicial officer, he shall now issue amendment notice under privileges of section 122 against received Explanation.


**Note:** Amendment Notice shall appear in Outbox and Explanation shall be available in the Completed Tasks folder of the quasi-judicial officer.

## 5 USER GUIDE (UGD)

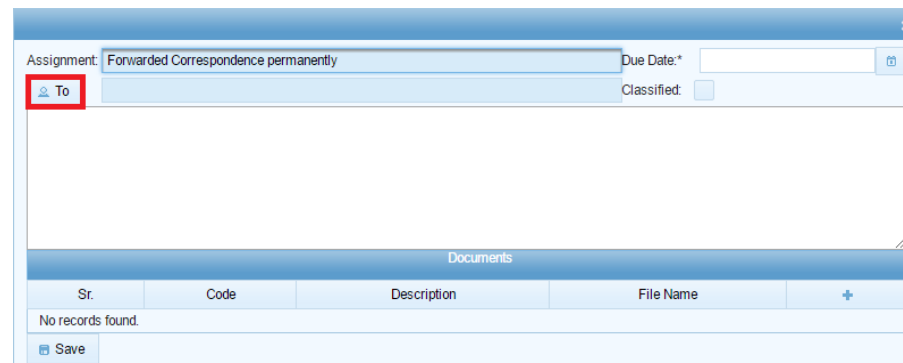
### 5.1 Help for how to Forward Audit Cases


Action	Steps	Screen Reference
Forwarding Audit Case	<ul style="list-style-type: none"> <li>After successfully logging in, following screen is displayed.</li> <li>Click Inbox for viewing Explanation (if received from Taxpayer) i.e. 177(6) (Explanation on issues arising out of Audit).</li> <li>Click Outbox and select “Withholding/ Advance Tax/ Audit/ Assessment” option. Tasks list will appear in the grid.</li> <li>Select “177(6) (Notice on issues arising out of Audit)” notice required to be assigned permanently to another officer for conducting audit proceedings.</li> <li>Different buttons will be enabled. Click “Assignment” button.</li> <li>Following screen will appear.</li> <li>Click “New” button.</li> <li>Following screen will appear.</li> <li>Click on “Select” link against code 805 i.e. Forwarded Correspondence permanently.</li> </ul>	  


- Following screen will appear.
- Click on “To” button.

- Following LOV will appear.
- Enter Name or Registration Number and click  button.
- List of Tax Collectors will appear in the grid.
- Click “Select” link against the relevant Officer for selection of post (to whom task will be forwarded).

- Click “Save” button on following screen. And task shall be forwarded to the assigned officer permanently.
- The forwarded notice will appear in the “Inbox” of assigned officer.
- The Officer whom the notice is assigned will also be able to forward it to other relevant officer.
- Officer will be able to continue proceedings.




Assignment: Forwarded Correspondence permanently Due Date:  

 To  Classified: ☐

Documents

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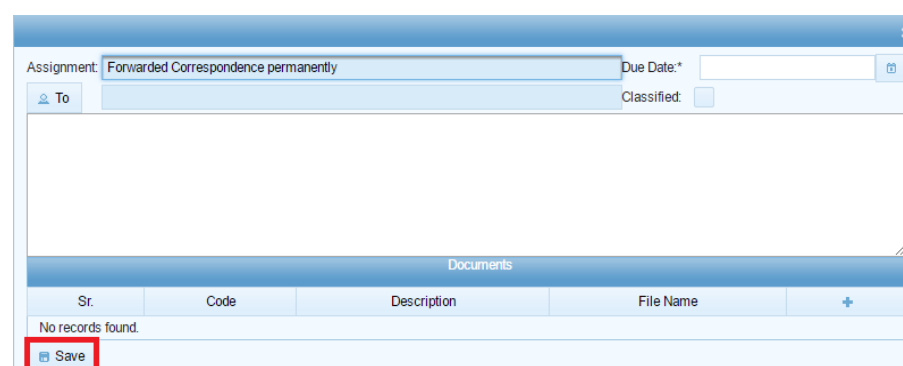



Search Tax Collector


Search by: Registration No. or Name 

	Name		
4220142711507	Sain Bux Shahani	Assistant / Deputy Commissioner Audit Unit-IV	<a href="#">Select</a>
4220186399675	Syed Sohail Ahmed Naqvi	Assistant / Deputy Commissioner Enforcement & Collection Unit-I	<a href="#">Select</a>
4220179722781	Mirza Liaquat Shikoh Taimuri	Assistant / Deputy Commissioner Enforcement & Collection Unit-II	<a href="#">Select</a>
4220179722781	Mirza Liaquat Shikoh Taimuri	Assistant / Deputy Commissioner Enforcement & Collection Unit-III	<a href="#">Select</a>
4220186399675	Syed Sohail Ahmed Naqvi	Assistant / Deputy Commissioner Enforcement & Collection Unit-IV	<a href="#">Select</a>
3110453304733	Haroon Islam	Assistant / Deputy Commissioner Legal Unit-I	<a href="#">Select</a>

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