
STANDARD OPERATING PROCEDURE

Revision of Assessment 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 Assessment Order u/s 122A.

2 SCOPE

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

| Scope Includes |
|---|
| SOP for Revision of Assessment Order u/s 122A |
| User Guide for Revision of Assessment Order |

3 ACRONYMS, TERMS AND DEFINITIONS

| Term | Explanation |
|------|------------------------------|
| SOP | Standard Operating Procedure |
| FBR | Federal Board of Revenue |

4 STANDARD OPERATING PROCEDURE

4.1 Revise Assessment Order u/s 122A

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

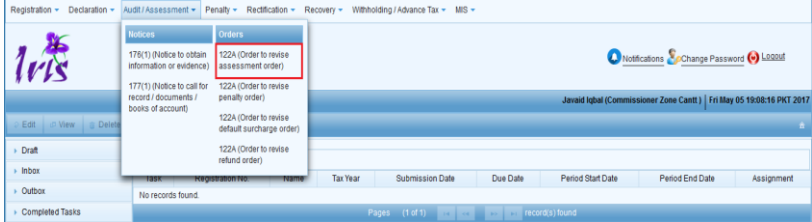




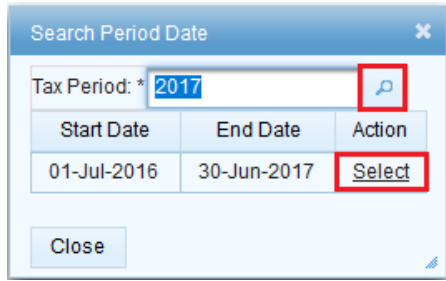
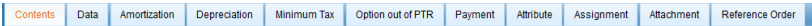
- The Commissioner shall select an assessment order that was previously issued by assessing officer to the tax payer in his jurisdiction.
- System shall display an editable version of original assessment order.
- The Commissioner can then modify the desired information and issue the revised assessment 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 an Assessment Order

| Action | Steps | Screen |
|-------------|--|---|
| Access Menu | <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 revise assessment order)” from the menu. |  <p>Figure 1</p> |
| | <ul style="list-style-type: none"> Figure 2 shall appear. Click “Name” button. |  <p>Figure 2</p> |
| | <ul style="list-style-type: none"> Figure 3 shall appear. Enter the name, NTN or Registration No. in the search field and click corresponding  button. System shall display related taxpayer name. Select the relevant taxpayer by clicking corresponding “Select” link. |  <p>Figure 3</p> |
| | <ul style="list-style-type: none"> 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 as shown in Figure 5. |  <p>Figure 4</p> |
| | <p>Note: <u>The information can be updated only after selecting the reference order. For selection of reference order refer to: Select Reference Order.</u></p> |  <p>Figure 5</p> |

Select Reference Order

- Click on “Reference Order” tab.
- Click corresponding button on “Reference Order” field, as shown in **Figure 6**.
- Figure 7** shall appear.
- Select the relevant original order by clicking corresponding “Select” link.
- In order to view the original assessment order details, click “View” link (as shown in **Figure 8**). System shall open a new window in your internet browser and display the original assessment order details.

Figure 6

Figure 7

Figure 8

Modify Data

- Click on “Data” tab.
- Figure 9** shall appear.
- Click “Fetch Data” button.
- Data from original order shall be filled in the relevant tabs.
- Modify the relevant information in the respective tabs.
- After modification click “Calculate” button on “Data” tab.

Figure 9

Enter Contents

- Click “Contents” tab.
- Figure 10** shall appear.
- Enter relevant information in text area.

Figure 10

Enter Attributes

- Click “Attribute” tab.
- Figure 11** shall appear.
- Modify the attributes related to original order details.
- Click button displayed against “Decision” fields.
- Figure 12** shall appear.
- Select the desired decision for issuing revised assessment order u/s 122A by clicking corresponding “Select” link.

Figure 11

Figure 12

Submit Order

- After providing all information, Click “Submit” button.
- Remember that once submitted, you cannot make any changes to the order.
- 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 issued Order into the Completed folder.

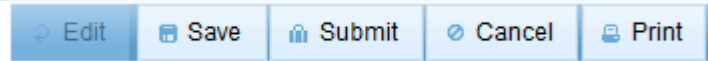


Figure 13