
STANDARD OPERATING PROCEDURE

Revision of Refund Order u/s 122A



MAY 22, 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 Revision of Refund Order u/s 122A.

2 SCOPE

The scope of this document is to explain the activities required to revise refund order as per section 122A.

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

3 ACRONYMS, TERMS AND DEFINITIONS

Term	Explanation
SOP	Standard Operating Procedure
FBR	Federal Board of Revenue

4 STANDARD OPERATING PROCEDURE

4.1 Revise Refund Order u/s 122A

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

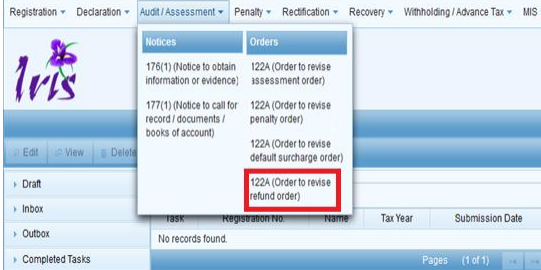
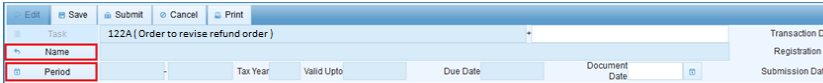



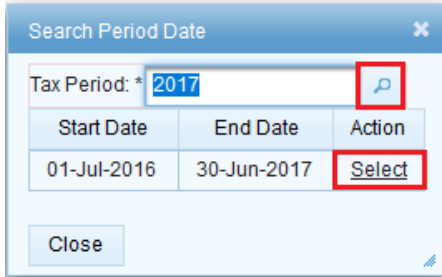
- The Commissioner shall select a refund order that was previously issued by assessing officer to the tax payer in his jurisdiction.
- System shall display an editable version of original refund order
- The Commissioner can then modify the desired information and issue the revised refund order u/s 122A.


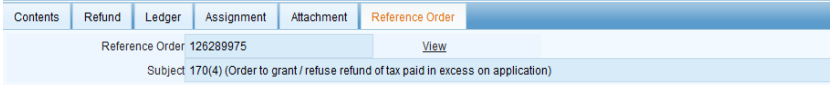

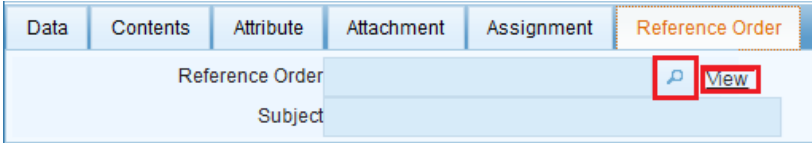
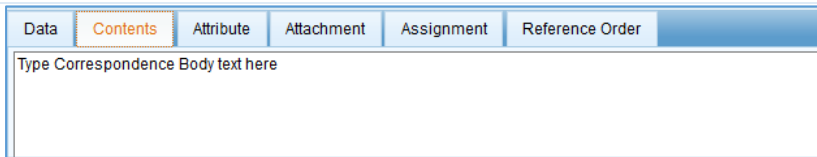
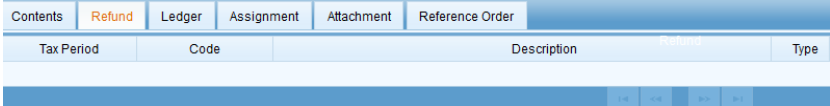
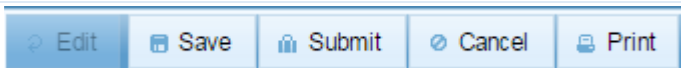
Notes:

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 Refund 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 figure, mouse over on "Audit/ Assessment". Click "122A (Order to Refund order)" from the list. 	 <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 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 following screen. 	 <p>Figure 4</p>
	<p>Note: <i>The information can be updated only after selecting the reference order. For selection of reference order refer to: Select Reference Order.</i></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 detail by clicking corresponding “Select” link. Figure 7 shall appear. In order to view the selected original order details, click “View” link. 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>Enter Contents</p>	<ul style="list-style-type: none"> Click “Contents” tab. Figure 8 shall appear. Enter relevant information in text area. 	 <p>Figure 8</p>
<p>Modify Data</p>	<ul style="list-style-type: none"> Click on “Refund” tab. Figure 9 shall appear. Modify the relevant information in the respective input fields. 	 <p>Figure 9</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: <u>After submission of Order, System will move the Order into the Completed folder.</u></p>	 <p>Figure 10</p>