
STANDARD OPERATING PROCEDURE

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"> After successfully logging in, following screen is displayed. Click Inbox for viewing Explanation (if received from Taxpayer) i.e. 177(6) (Explanation on issues arising out of Audit). Click Outbox and select “Withholding/ Advance Tax/ Audit/ Assessment” option. Tasks list will appear in the grid. Select “177(6) (Notice on issues arising out of Audit)” notice required to be assigned permanently to another officer for conducting audit proceedings. Different buttons will be enabled. Click “Assignment” button. Following screen will appear. Click “New” button. <ul style="list-style-type: none"> Following screen will appear. Click on “Select” link against code 805 i.e. Forwarded Correspondence permanently. 	 <table border="1"> <thead> <tr> <th>Assignment</th> <th>From</th> <th>To</th> <th>Assignment Date</th> <th>Due Date</th> <th>Compliance Date</th> </tr> </thead> <tbody> <tr> <td>Reminder Issued</td> <td>Muhammad Masood Ahmed Gorski (Commissioner)</td> <td>JUNAID ABDUL KADIR</td> <td>06-Sep-2016 15:19:45</td> <td>20-Sep-2016</td> <td>06-Sep-2016 15:19:45</td> </tr> <tr> <td>Adjournment granted / refused</td> <td>null (Officer)</td> <td>JUNAID ABDUL KADIR</td> <td>23-Jan-2016 09:58:53</td> <td>02-Feb-2016</td> <td>23-Jan-2016 09:58:53</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Sr.</th> <th>Code</th> <th>Description</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>802</td> <td>Reminder Issued</td> <td>Select</td> </tr> <tr> <td>2</td> <td>803</td> <td>Correspondence Withdrawn</td> <td>Select</td> </tr> <tr> <td>3</td> <td>102</td> <td>Adjournment granted / refused</td> <td>Select</td> </tr> <tr> <td>4</td> <td>805</td> <td>Forwarded Correspondence permanently</td> <td>Select</td> </tr> <tr> <td>5</td> <td>804</td> <td>Jurisdiction Assumed</td> <td>Select</td> </tr> </tbody> </table>	Assignment	From	To	Assignment Date	Due Date	Compliance Date	Reminder Issued	Muhammad Masood Ahmed Gorski (Commissioner)	JUNAID ABDUL KADIR	06-Sep-2016 15:19:45	20-Sep-2016	06-Sep-2016 15:19:45	Adjournment granted / refused	null (Officer)	JUNAID ABDUL KADIR	23-Jan-2016 09:58:53	02-Feb-2016	23-Jan-2016 09:58:53	Sr.	Code	Description	Action	1	802	Reminder Issued	Select	2	803	Correspondence Withdrawn	Select	3	102	Adjournment granted / refused	Select	4	805	Forwarded Correspondence permanently	Select	5	804	Jurisdiction Assumed	Select
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- 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.

Registration No.	Name	Post	Select
4220142711507	Sain Bux Shahani	Assistant / Deputy Commissioner Audit Unit-IV	Select
4220186399675	Syed Sohail Ahmed Naqvi	Assistant / Deputy Commissioner Enforcement & Collection Unit-I	Select
4220179722781	Mirza Liaquat Shikoh Taimuri	Assistant / Deputy Commissioner Enforcement & Collection Unit-II	Select
4220179722781	Mirza Liaquat Shikoh Taimuri	Assistant / Deputy Commissioner Enforcement & Collection Unit-III	Select
4220186399675	Syed Sohail Ahmed Naqvi	Assistant / Deputy Commissioner Enforcement & Collection Unit-IV	Select
3110453304733	Haroon Islam	Assistant / Deputy Commissioner Legal Unit-I	Select