
STANDARD OPERATING PROCEDURE

Revision of Penalty 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 Penalty Order u/s 122A.

2 SCOPE

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

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

3 ACRONYMS, TERMS AND DEFINITIONS

Term	Explanation
SOP	Standard Operating Procedure
FBR	Federal Board of Revenue

4 STANDARD OPERATING PROCEDURE

4.1 Revise Penalty Order u/s 122A

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

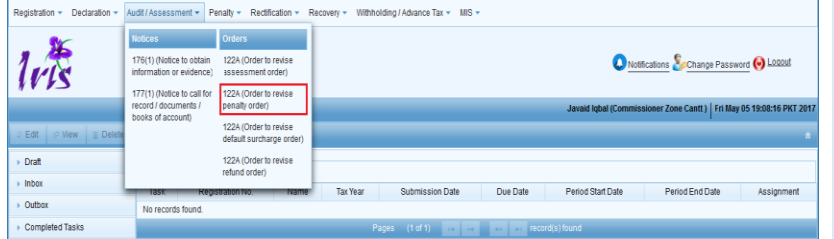


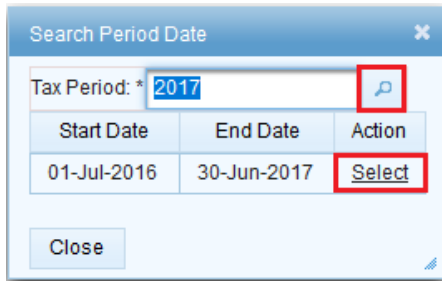
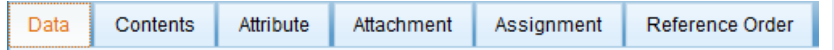
- The Commissioner shall select a penalty order that was previously issued by assessing officer to the tax payer in his jurisdiction.
- System shall display an editable version of original penalty order.
- The Commissioner can then modify the desired information and issue the revised penalty order u/s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


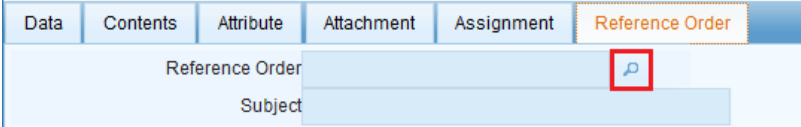
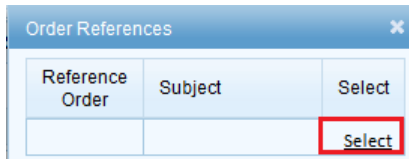
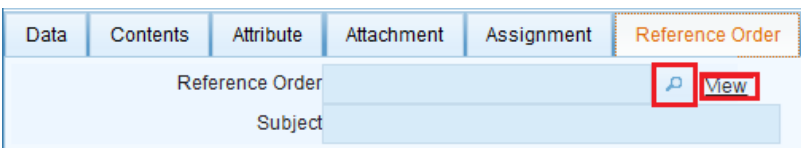

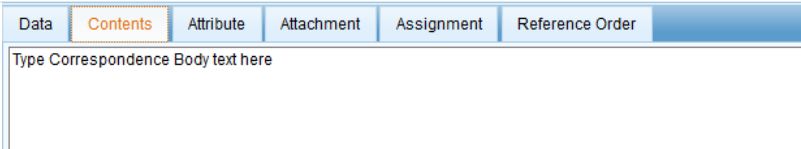

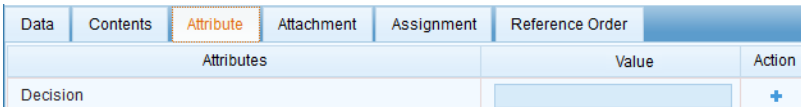
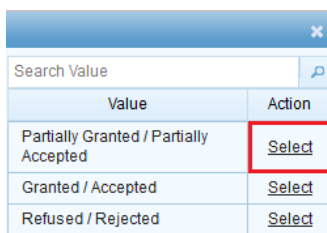
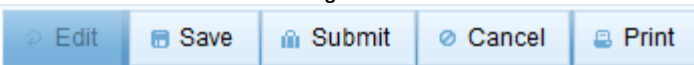
Notes:

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 Penalty 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 penalty order)”. 	 <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. 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: The information can be updated only after selecting the reference order. For selection of reference order refer to: Select Reference Order.</p>	 <p>Figure 5</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 6. Figure 7 shall appear. Select the relevant original order by clicking corresponding “Select” link. In order to view the selected penalty order details, click “View” link as shown in Figure 8. System shall open a new window in internet browser and display the original penalty order details. 	 <p>Figure 6</p>  <p>Figure 7</p>  <p>Figure 8</p>
<p>Modify Data</p>	<ul style="list-style-type: none"> Click on “Data” tab. Figure 9 shall appear. Modify the relevant information in the respective field. <p>Note: <i>Penalty amount shown against its relevant description should be modified in same input field. Do not provide multiple penalty amounts in any other input fields.</i></p>	 <p>Figure 9</p>
<p>Enter Contents</p>	<ul style="list-style-type: none"> Click “Contents” tab. Figure 10 shall appear. Enter relevant information in text area. 	 <p>Figure 10</p>
<p>Enter Attributes</p>	<ul style="list-style-type: none"> Click “Attribute”. Figure 11 shall appear. Click  button displayed against “Decision” field. Figure 12 shall appear. Select the desired decision for issuing revised penalty order u/s 122A by clicking corresponding “Select” link. 	 <p>Figure 11</p>  <p>Figure 12</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 	 <p>Figure 13</p>

clicking “Print” button.

Note: *After submission of Order, system will move the Order into the Completed folder.*