

PAKISTAN REVENUE AUTOMATION PVT LTD.

Auto Revision Request

Sale Tax Return

Prepared By:
Automation Team
07/05/2010

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If taxpayer want to pay more tax in case of revising return then he/she may file revision request which will be auto approved under S.R.O. 278(I)2010. However if payable will not increase, the taxpayer will not be able to submit Revise Return taking advantage of the above SRO.

The process comprise of the following steps.

<u>In Case of SRO 278(1)2010</u>	<u>Under Normal Process</u>
<ul style="list-style-type: none"> • Open the submitted Return. 	<ul style="list-style-type: none"> • Open the submitted Return.
<ul style="list-style-type: none"> • Request for Revision. 	<ul style="list-style-type: none"> • Request for Revision.
<ul style="list-style-type: none"> • Revise the Return 	<ul style="list-style-type: none"> • Enter the reason for revision
<ul style="list-style-type: none"> • Prepare the Return 	<ul style="list-style-type: none"> • Submit the request
<ul style="list-style-type: none"> • Verification of Return 	
<ul style="list-style-type: none"> • Feed CPR 	
<ul style="list-style-type: none"> • Print Challan 	
<ul style="list-style-type: none"> • Submit the Return 	

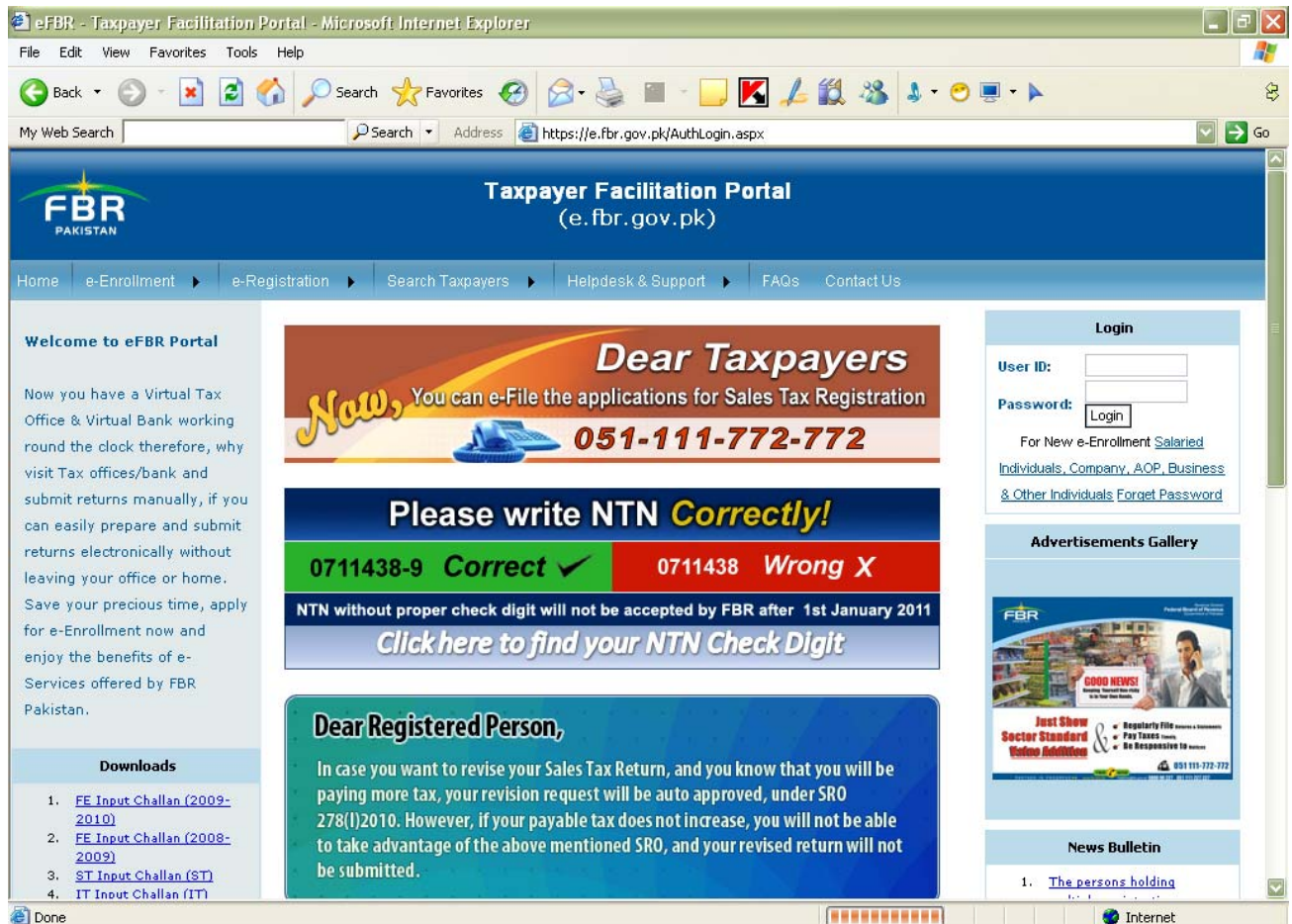
The guide intends to explain the auto revision request process.

1. AUTO REVISION REQUEST

Taxpayer submitted the ST Return and now wants to revise the return. The revision process is comprised of following steps.

1.1. Login the Portal

- Open the eFBR portal <http://e.fbr.gov.pk>.

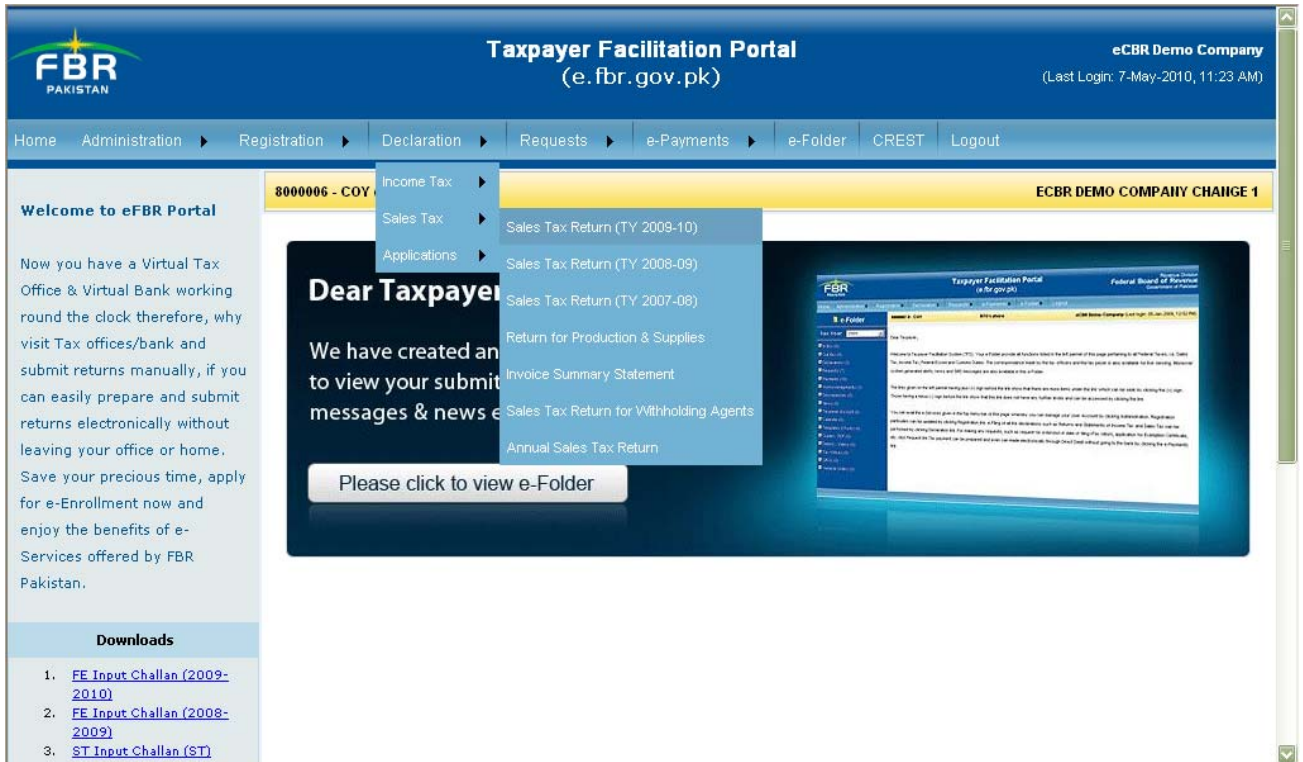


Auto_Revision_Request_1

- Login it with the issued user id and password.

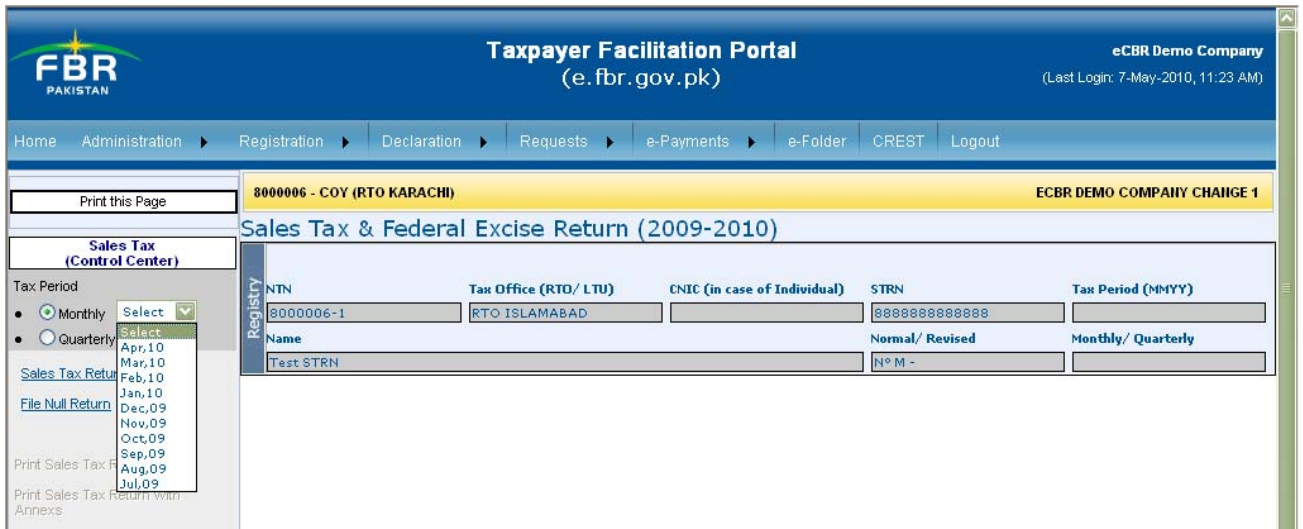
1.2. Open Return to Revise

- After the successful login, from the home page follow the link **Declaration → Sale Tax → Sale Tax Return (TY 2009-2010)** to open the Sale Tax Return page.
-




Auto_Revision_Request_2

- As you clicked the system will open the 2009-2010 Sale Tax Return main page.
- From the left panel under the Sale Tax Control Center, select the Tax Month for which you want to revise the return and then click on [Sales Tax Return](#) link given below.



Auto_Revision_Request_3

- The system will open the requested return showing in the figure below.



FBR
PAKISTAN

Taxpayer Facilitation Portal
(e.fbr.gov.pk)

eCBR Demo Company
(Last Login: 7-May-2010, 11:23 AM)

Home Administration Registration Declaration Requests e-Payments e-Folder CREST Logout

Print this Page
8000006 - COY (RTO KARACHI)
ECBR DEMO COMPANY CHANGE 1

Sales Tax (Control Center)

Tax Period

- Monthly Aug,09
- Quarterly Select

[Sales Tax Return Annex - A](#)

[Print Sales Tax Return](#)

[Print Sales Tax Return with Annex](#)

[How To Fill 'ST-Return'](#)

[Download ST-Return Tutorial](#)

Note: If you don't have any business activity during the tax period, then just click the 'File Null Return' link given above.

List

All Prepared Submitted Revised Summary Report Taxpayer Guidance

Taxpayer Guidance

Messages

View Received Messages
Send New Messages
Reply Received Messages

System Alerts (Total=0)

Non-Filing (0)
Discrepancies (0)
Notifications (0)

Sales Tax & Federal Excise Return (2009-2010)

Submission Date: 07-May-2010 Submitted

NIN	Tax Office (RTO/ LTU)	CNIC (in case of Individual)	STRN	Tax Period (M/YYYY)
8000006-1	RTO ISLAMABAD		888888888888	Aug,2009
Name			Normal/ Revised	Monthly/ Quarterly
Test STRN			R*M - 8416164	M

Description	Gross Value	Taxable Value	Sales Tax
1. Domestic Purchases (excluding fixed assets) Annex-A	50,000	50,000	800
2. Imports excl. fixed assets (incl. 2% Comm. Imp.) Annex-B			
3. Capital/ fixed assets to be credited as 1/12th of accumulated amount			
4. (-) Inadmissible input tax (exempt suppliers/ non-taxed services etc.)			
5. Input Tax for the month (1 + 2 + 3 - 4)	50,000	50,000	800
6. (+) Previous month credit brought forward			0
7. Accumulated Credit (5 + 6)	50,000	50,000	800
8. Supplies Made & Services Rendered Annex-C	0	0	0
9. Exports Annex-D			
10. Extra Tax under Ch. XIII of ST Sp. Proc. Rules 07 Annex-C			0
11. Output Tax (8 + 10)	0	0	0
12. Retail Turnover - for the Quarter Turnover		1,000,000,000	7,487,500
13. Electricity supplied to steel sector KWH X Rs.	6		0
14. Re-rollable scrap sold by ship breakers M Tons X Rs.	4848		0
15. Re-meltable scrap sold by ship breakers M Tons			
16. Less: Sales Tax deducted by withholding agent			
17. Debit for the month (11 + 12 + 13 + 14 - 16)			7,487,500
18. Sales Tax withheld by the return filers as withholding agent (STWH)			
19. Sales Tax Arrears including Principal, Def Surch. & penalty			
20. Whether excluded from Section 8B(1), under SRO 647(1)/2007			<input type="radio"/> Yes <input checked="" type="radio"/> No
21. Admissible Credit- if 20 = Yes then 7; if 20 = No, then least of 7 or "90% of 11" or 17			0
22. Payable ST- if 17 > 21 then (17 - 21 + 18 + 19); otherwise 18 + 19			7,487,500
23. Excess Unadjusted Credit if 20 = Yes and if 21 > 17 then (21 - 17); otherwise zero; if 20 = No then (7 - 21)			800
24. Refund claim i.e. input consumed in zero-rated or excess of input tax as per rules			0
25. Balance Credit to be carried forward if 24 < 23, then (23 - 24); otherwise zero			800
26. Federal Excise Duty (FED) Payable Annex-E			0
27. Goods chargeable to Special Excise Duty (SED) Annex-C			0
28. (-) SED on inputs used in manufacturing of Goods cleared for domestic consumption			0
29. (-) SED paid on goods used in manufacturing of Goods exported (drawback)			0
30. Net SED Payable (27 - 28 - 29)			0
31. SED Arrears			
32. Net FED Payable If 26 + 30 > 0 then (26 + 30 + 31), else 31			
33. FED/SED Drawback if 26 + 30 < 0 then -(26 + 30), else zero			0
34. PDL - Petroleum Development Levy			
35. Total Taxes Payable (22 + 32 + 34)			7,487,500
36. Tax paid on normal/ original return (applicable in case of revised return)			737,500
37. Balance Tax Payable/ (Refundable) (35 - 36)			6,750,000
38. Bank A/C for payment of refund	Bank Select	Branch Select	

CPR No	Payment Date	Amount
ST2009050810000000001	15/08/2009	7,487,500
Total Tax Paid		7,487,500

Head of Account	Amount
B02341 - Sales Tax	7,487,500
B02366 - Sales Tax on Services	
B02367 - FED in VAT mode	
B02485 - FED Excluding Natural Gas	0
B02501 - FED on Natural Gas	0
C03901 - PDL	
TOTAL AMOUNT PAYABLE	7,487,500

Print Acknowledgment
Print CPR
e-Payment
Print Challan
Null Return
Delete
Save
Verify
Submit
Print

Request for Revision

Print with Annexes

Mode of Data in Annex-A : Online data entry

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Auto_Revision_Request_4

- The return opened has status **Submitted** and can be revise.
- Click on **Request for Revision** button given below in the return.

1.3. Request for Revision

- As you clicked on **Request for Revision** button the system will open the pop-up window.
- The system is asking if the revised return will increase the payable amount and gives you an option of **Yes** or **No**.

32. Net FED Payable If $26 + 30 > 0$ then $(26 + 30 + 31)$, else 31	
33. FED/SED Drawback if $26 + 30 < 0$ then $-(26 + 30)$, else zero	0
34. PDL - Petroleum Development Levy	
35. Total Taxes Payable $(22 + 32 + 34)$	7,487,500
36. Tax paid on normal/ original return (applicable in case of revised return)	737,500
37. Balance Tax Payable/ (Refundable) $(35 - 36)$	6,750,000
38. Bank A/C for	

Is your tax payable amount going to increase with this revision under SRO-278(1)2010?

CPR No	Amount
ST2009050810000	7,487,500
Total Tax Paid	7,487,500

Head of Account	Amount
B02341 - Sales Tax	7,487,500
B02366 - Sales Tax on Services	
B02367 - FED in VAT mode	
B02485 - FED Excluding Natural Gas	0
B02501 - FED on Natural Gas	0
C03901 - PDL	
TOTAL AMOUNT PAYABLE	7,487,500

Mode of Data in Annex-A : Online data entry

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 Best viewed at 1024x768 with Internet Explorer 6.0.

Auto_Revision_Request_5

1.3.1. Request for Revision under SRO-278(1)2010

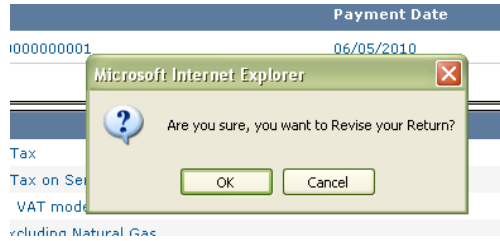
- If your payable amount will increase in case of revision then the revision request is processed under SRO-278(1)2010.
- As you clicked on **Yes** button, the system will redirect with the return as the revision request is auto-approved and system enables the **Revise** button.

Head of Accounts	Amount
B02341 - Sales Tax	7,487,500
B02366 - Sales Tax on Services	
B02367 - FED in VAT mode	
B02485 - FED Excluding Natural Gas	0
B02501 - FED on Natural Gas	0
C03901 - PDL	
TOTAL AMOUNT PAYABLE	7,487,500

Request Approved View Request

Auto_Revision_Request_6

- Click on **Revise** button, the system will redirect and now the return opens in **Preparing** mode.



Auto_Revision_Request_7

Sales Tax & Federal Excise Return (2009-2010) Preparing

Monthly Quarterly Select

Note: If you don't have any business activity during the tax period, then just click the 'File Null Return' link given above.

Description	Gross Value	Taxable Value	Sales Tax
1. Domestic Purchases (excluding fixed assets)	80,000	80,000	800
2. Imports excd. fixed assets (incl. 2% Comm. Imp.)			
3. Capital/ fixed assets to be credited as 1/12th of accumulated amount			
4. (-) Inadmissible input tax (except suppliers/ non-taxed services etc.)			
5. Input Tax for the month (1 + 2 + 3 - 4)	50,000	50,000	500
6. (+) Previous month credit brought forward			0
7. Accumulated Credit (5 + 6)	50,000	50,000	800
8. Supplies Made & Services Rendered			0
9. Exports			0
10. Extra Tax under Ch. XIII of ST Sp. Proc. Rules 07			0
11. Output Tax (8 + 10)			0
12. Retail Turnover - for the Quarter	Turnover	1,000,000,000	7,497,500
13. Electricity supplied to steel sector	KWH		0
14. Re-meltable scrap sold by ship breakers	M Tons		0
15. Re-meltable scrap sold by ship breakers	M Tons		0
16. Less: Sales Tax deducted by withholding agent			
17. Debit for the month (11 + 12 + 13 + 14 - 16)			7,487,500
18. Sales Tax withheld by the return filers as withholding agent (STWH)			
19. Sales Tax Arrears including Principal, Def Surch. & penalty			
20. Whether excluded from Section 8B(1), under SRO 647(1)/2007			Yes No
21. Admissible Credit: if 20 = Yes then 7; if 20 = No, then least of 7 or "90% of 11" or 17			0
22. Payable ST: if 17 > 21 then (17 - 21 + 18 + 19); otherwise 18 + 19			7,487,500
23. Excess Unadjusted Credit: if 20 = Yes and if 21 > 17 then (21 - 17); otherwise zero; if 20 = No then (7 - 21)			800
24. Refund claim i.e. input consumed in zero-rated or excess of input tax as per rules			0
25. Balance Credit to be carried forward if 24 < 23, then (23 - 24); otherwise zero			800
26. Federal Excise Duty (FED) Payable			Annex-E
27. Goods chargeable to Special Excise Duty (SED)			Annex-C
28. (-) SED on inputs used in manufacturing of Goods cleared for domestic consumption			0
29. (-) SED paid on goods used in manufacturing of Goods exported (drawback)			0
30. Net SED Payable (27 - 28 - 29)			0
31. SED Arrears			
32. Net FED Payable If 26 + 30 > 0 then (26 + 30 + 31), else 31			
33. FED/SED Drawback if 26 + 30 < 0 then -(26 + 30), else zero			0
34. PDL - Petroleum Development Levy			0
35. Total Taxes Payable (22 + 32 + 34)			7,487,500
36. Tax paid on normal/ original return (applicable in case of revised return)			737,500
37. Balance Tax Payable/ (Refundable) (35 - 36)			6,750,000
38. Bank A/C for payment of refund	Bank Select	Branch	

CPR No	Payment Date	Amount
ST200905081000000001	15/08/2009	7,487,500
Total Tax Paid		7,487,500

Head of Account	Amount
B02341 - Sales Tax	7,487,500
B02366 - Sales Tax on Services	
B02367 - FED in VAT mode	
B02485 - FED Excluding Natural Gas	0
B02501 - FED on Natural Gas	0
C03901 - PDL	
TOTAL AMOUNT PAYABLE	7,487,500

Mode of Data in Annex-A : Online data entry

Auto_Revision_Request_8

- Modify the return, prepare it and then verify it by following the **Verify** button. The system opens the pop-up for verification, enter the CNIC, and click on **Confirm Verification** button.

36. Tax paid on normal/ original return (applicable in case of revised return)	737,500
37. Balance Tax Payable / (Refundable) (35 - 36)	7,499,250,000
38. Bank A/C for	

Verification

I, **ECBR DEMO COMPANY CHAN**, Holder of CNIC No **11111-111111-1**

In my capacity as self/member or partner of association of persons/principal/officer / trustee/ representative of named above, do solemnly declare that to the best of my knowledge and belief the information given in this return is/ are correct and complete in accordance with the provisions of the Sales Tax Act, 1990, the Federal Excise Act, 2005, and rules and notifications issued thereunder

Remarks:

Designation: Date: **07/05/2010**

Head of Accounts	Amount
B02341 - Sales Tax	7,499,987,500
B02366 - Sales Tax	
B02367 - FED in VA	
B02485 - FED Excluding Natural Gas	0
B02501 - FED on Natural Gas	0
C03901 - PDL	
TOTAL AMOUNT PAYABLE	7,499,987,500

Auto_Revision_Request_9

- After the verification, the system will redirect and now the buttons **Print Challan**, **Print** and **Feed CPR** are enabled.

Print Acknowledgement | **Feed CPR** | e-Payment | **Print Challan** | Null Return | Delete | Save | Un Verify | Submit | **Print** | Revise

Print with Annexes

Auto_Revision_Request_10

- **Print Challan**, **Feed the CPR** and then **Submit** the return by following the respective buttons.
- When you click on **Submit** button, the system will ask to enter the Pin in the pop-up window.

37. Balance Tax Payable / (Refundable) (35 - 36)	7,499,250,000
38. Bank A/C for payment of refund	Bank Branch

Verification

Please Enter Your PIN

CPR No	Amount
ST2009050810000000001	7,487,500
ST2009050910000000001	7,499,987,500
Total Tax Paid	7,507,475,000

Head of Account	Amount
B02341 - Sales Tax	7,499,987,500

Auto_Revision_Request_11

- Enter the Pin Code and click on **Confirm** button.
- The system will redirect, now the return is submitted, and system will display the message as well.

Print this Page	8000006 - COY (RTO KARACHI)			ECBR DEMO COMPANY CHANGE 1
Sales Tax & Federal Excise Return (2009-2010)				
Submission Date: 07-May-2010 Submitted				
Sales Tax (Control Center) Tax Period • Monthly Aug,09 • Quarterly Select Sales Tax Return Annex - A	Registry NTN 8000006-1	Tax Office (RTO/ LTU) RTO ISLAMABAD	CNIC (in case of Individual) STRN 888888888888	Tax Period (MYY) Aug,2009
	Name Test STRN	Normal/ Revised R ^o M - 8419410	Monthly/ Quarterly M	
Your Return is submitted.				

Auto_Revision_Request_12

- If the payable amount is less then the previous amount then on verification, when you click on **Verify** button to verify the return, system will display a pop-up to indicate that the revised amount is not increasing the payable, as seeing in below figure.

Auto_Revision_Request_13

- **Back to Return**
- If you click on **Back to Return** button, the system will redirect you to the main return so if need any changes to increase payable then do so.
- **Submit Revision Request**
- In case if you click on **Submit Revision Request** button as the payable will not be increase.
- When you click on the above said button, the system redirects you to main return page, open the required return and click on **Request for Revision** button.

Imp: when you click on Request for Revision button after opening the submitted return click on **NO** button if your payable will not increase in case of revision.

Auto_Revision_Request_14

1.3.2. Request for Revision under Normal Process

- When you clicked on **Request for Revision** button and the system asks for the payable and you clicked on No button.

CPR No	Amount
ST2009050810000	7,487,500
ST2009050910000	7,499,987,500
Total Tax Paid	7,507,475,000

Head of Account	Amount
B02341 - Sales Tax	7,499,987,500
B02366 - Sales Tax on Services	

Auto_Revision_Request_15

- The system will open the other pop-up for Revision Request.

Request for "Revision of Sales Tax Return"

To: ADDL COLLECTOR , RTO ISLAMABAD
From: eCBR Demo Company
 NTN: 8000006 , ECBR DEMO COMPANY CHANGE 1
 STRN: 8888888888888 , Test STRN

Particulars of document to be revised:
Ref.No. 8419410 **Document Type** Sales Tax Return
Submitted on 07-May-2010
Tax Period Aug,2009
Revision Serial 1

Reason of Revision

Pin Code [] **Request** []

[Submit] [Back]

Auto_Revision_Request_16

- The new pop-up comprises of the taxpayer particulars from which the request is submitting to the Commissioner for the approval or rejection.

Request for "Revision of Sales Tax Return"		
<input type="button" value="Print"/>		
Status: Pending		
To	ADDL COLLECTOR , RTO ISLAMABAD	
From	eCBR Demo Company	
	NTN: 8000006 , ECBR DEMO COMPANY CHANGE 1	
	STRN: 8888888888888 , Test STRN	
<u>Particulars of document to be revised:</u>		
Ref.No. 8419410	Document Type	Sales Tax Return
	Submitted on	07-May-2010
	Tax Period	Aug,2009
	Revision Serial	1
Reason of Revision	<input type="text"/>	
Pin Code	<input type="text"/>	Requested on 07-May-2010
<input type="button" value="Submit"/> <input type="button" value="Back"/>		



Auto_Revision_Request_17

- Particulars of the return are also mentioned here.
- To revise you need to enter the reason for its revision and then enter the Pin code and click on **Submit** button.
- When you clicked on the submit button, the system will redirect with the given message.

Status: Pending

To ADDL COLLECTOR , RTO ISLAMABAD
From eCBR Demo Company
NTN: 8000006 , ECBR DEMO COMPANY CHANGE 1
STRN: 8888888888888 , Test STRN

Particulars of document to be revised:

Ref.No. 8419410	Document Type	Sales Tax Return
	Submitted on	07-May-2010
	Tax Period	Aug,2009
	Revision Serial	1

Reason of Revision

Pin Code **Requested on** 07-May 2010

Your "Request for the Revision of Return" has been received.
Once your request is finalized, you will be informed though e-mail.

Auto_Revision_Request_18

- If your request is approved then follow the revise return steps to revise it.