

Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
\*\*\*\*\*

Islamabad, the 18<sup>th</sup> October, 2024.

**NOTIFICATION**

**S.R.O. 1638(I)/2024.** – In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, which as required by sub-section (3) of section 237 of the said Ordinance were previously published *vide* Notification No. S.R.O. 1448(I)/2024, dated the 18th September, 2024, namely: –

In the aforesaid Rules, in rule 81B, —

(1) in sub-rule (1), for the expression “clauses (23A) and (35C) of section 2 and section 181A”, the expression “publishing active taxpayers’ list, hereinafter referred to as ATL, under section 181A of the Ordinance” shall be substituted;

(2) for sub-rule (2), the following shall be substituted, namely: —

“(2) A person’s name shall be included in the ATL, if he files return of income tax for the latest tax year, by the due date specified in section 118 of the Ordinance or by the due date as extended under section 119 thereof by the Commissioner or by the due date as extended by the Board under section 214A thereof.

**Explanation.** — “latest tax year” means the tax year last completed before the date on which return is filed and shall include the tax year previous to that year in case the due date or extended due date for filing of return for the last completed year has not expired.”;

(3) after sub-rule (2), substituted as aforesaid, the following new sub-rule shall be inserted, namely: —

“(2A) In case a person files his income tax return for the latest tax year, after the due date or extended due date as mentioned in sub-rule (1), his name shall be included in the active taxpayer’s list, if he pays surcharge as specified in proviso to clause (a) of sub-section (1) of section 182A of the Ordinance.”;

- (4) in sub-rule (3), for the expression “last day of February, next following”, the words “on the next day after the due date or extended due date as mentioned in sub-rule (1)” shall be substituted;
- (5) in sub-rule (4), for the expression “every Sunday at 24:00 hours, hereinafter referred to as updation date”, the words “daily basis” shall be substituted;
- (6) for sub-rule (5), the following shall be substituted, namely: —

“(5) The name of a company or an association of persons, whose return is not due to be filed because of incorporation or formation of such company or association of persons after the 30<sup>th</sup> day of June relevant to the latest tax year, shall be included in the active taxpayers’ list.”; and

- (7) after sub-rule (8), the following new sub-rule shall be added, namely: —

“(9) A person’s name, where such person has filed return in the Azad Jammu and Kashmir Central Board of Revenue or Gilgit-Baltistan Council Board of Revenue, shall be included in the active taxpayers’ list, if his temporary and permanent addresses are in the Azad Jammu and Kashmir or, as the case may be, in the Gilgit-Baltistan.”.

[F.No.1(78)R&S/2016-Pt-II]

  
(Angel David)

Second Secretary (Rules & SROs)