

SALES TAX NOTES RELATED TO NOTICES

1. Section 11: Assessment of Tax

Jab koi client return file na kare, kam tax ada kare, ya ghalat refund claim kare, to FBR is section ke tehat tax ki calculation (assessment) ka notice bhejta hai.

2. Section 25: Access to Record & Audit

Ye sab se ziada istemal hone wala section hai.

- **Audit Notice:** Is section ke tehat Commissioner ko ikhtiyar hai ke wo client ka record (invoices, ledgers, stocks) check karne ke liye mangwa sakta hai.
- **Access to Premises:** FBR officer business ki jagah ka dora bhi kar sakta hai.

3. Section 25A: Special Audit

Agar FBR ko lagay ke mamla pechida hai, to wo Chartered Accountants ya Cost Accountants ke zariye **Special Audit** ka notice bhej sakta hai.

4. Section 33: Offences and Penalties

Ye notice tab aata hai jab client koi violation kare (maslan late filing, ghalat bayani, ya invoice na jari karna). Is mein jurmana (penalty) ki raqam aur wajah batayi jati hai.

5. Section 37: Power to Summon

Agar FBR ko kisi investigation mein client ki gawahi ya kisi document ki zaroorat ho, to wo is section ke tehat "Summon" jari karte hain ke client unke office paish ho.

6. Section 38: Authorized Officers to have Access

Is section ke tehat officer ke paas "Stop and Search" ka ikhtiyar hota hai. Agar unhein lage ke koi mal ghalat tareeke se transport ho raha hai, to wo raste mein mal pakadne ka notice de sakte hain.

7. Section 40: Search under Warrant

Agar Commissioner ko yaqeen ho ke tax chori ka record chupa hua hai, to wo Magistrate se warrant lekar shop, warehouse ya ghar ki talashi ka notice/order jari karta hai.

8. Section 48: Recovery of Arrears

Jab tax final ho jaye aur client ada na kare, to is section ke tehat recovery shuru ki jati hai. Is mein:

- Bank account freeze karna.
- Business premises ko seal karna.
- Mal (goods) ko rok lena.

9. Section 11(2) & 11(3): Show Cause Notice (SCN)

Kisi bhi kism ki recovery ya penalty lagane se pehle FBR par lazmi hai ke wo client ko **Show Cause Notice** de takay wo apna maufiq (defense) paish kar saky.

10. Section 26(2A): Notice to file Return

Monthly sales tax return na file karny par ye notice ata hy , isky reply return file karty hen.

