

From: **Asif Siddiq Kasbati** <asif.s.kasbati@professional-excellence.com>

Date: Fri, Dec 26, 2025 at 7:45 PM

Subject: TLQC3403= Your return is being processed – Be ready for Notice & Multiplication

## 590+ Taxes & Levies Quick Commentary - TLQC 3403

### I. BACKGROUND (BG)

1. We refer to the related Important TLQC **in trail, blue, italic and double Line** (a) 3401 of 13.12.25 about FBR delayed its Obligations TY-2026 ITR Forms – PTBA (b) 3386 of 10.12.25 about ITR TY 2025 Return Filing Fake SMS & PTA to investigate
2. We also refer to several Other TLQC including 3310 of 20.10.25 about IRIS 3.0 with Pre-Filled Return Form, so be ready & KC Recommendation

### II. EXECUTIVE SUMMARY & KC VIEWS

**In view of the matters in para III to V, we recommend for your Team Development to we well as every next day will be difficult for Non-Filers (who may be your Non-Tax Team) and the Filers who have not disclosed lower income /& assets than correct income &/ assets (and there will be reduction in Bribery Culture, ISA).**

### III. DETAILS

#### A. General

1. Further to KQU 3710 of 19.12.25, **being an important matter**, we would inform you about [Are you a 2025 return filer? You must know how FBR assesses your return](#) (Attachment 3403.1) in the ensuing paragraph, with emphasis in **bold & Underline** for quick reading.
2. If you have filed your income tax return for tax year 2025, understanding how the FBR assesses your declaration is crucial. Many taxpayers believe filing a return ends their responsibility—but under Pakistan’s tax law, **filing is only the beginning of the assessment process**.
3. Here’s an interactive, easy-to-understand guide based on Section 120 of the ITO, 2001, so you know exactly what happens after submission.

#### B. What Happens After You File a Return for Tax Year 2025?

Your Return Becomes an Assessment

If you file a complete return of income, the law treats it as:

An assessment of taxable income

An assessment order issued by the Commissioner

The assessment is considered made on the date the return is processed or adjusted through the automated system.

#### C. Automated Processing by FBR (Section 120(2A))

Your return is processed through an automated system to ensure accuracy. FBR may make adjustments for:

Arithmetical errors (wrong calculations)

Incorrect claims apparent from the return

Disallowed losses, allowances, or tax credits

Invalid carry-forward of losses

Important safeguard:

No adjustment can be made unless a system-generated notice is issued to you first.

#### D. Did You Receive a System Notice?

Here’s how it works:

FBR sends a notice detailing proposed adjustments  
You get 30 days to respond  
Your reply is considered before finalizing adjustments  
If you do not respond within 30 days, FBR may proceed with the adjustments.  
Six-Month Rule You Should Know  
If no adjustments are made within six months of filing your return:  
Your declared income and tax are deemed accepted  
You are automatically intimated through IRIS  
This provides certainty and closure for compliant taxpayers.

### **E. What If Your Return Is Incomplete?**

Notice of Deficiencies (Section 120(3))  
If your return is missing information or documents:  
The Commissioner will issue a deficiency notice  
You'll be asked to submit required details by a specified date  
Non-Compliance Can Invalidate Your Return  
Failure to fully comply makes your return invalid  
It is treated as if no return was filed

### **F. Can an Incomplete Return Become Valid Again?**

Yes. If you:  
Fully comply with the notice within the given time  
Provide all required documents  
Your return is treated as complete from the original filing date.

### **G. Time Limit for FBR Notices**

FBR cannot issue a deficiency notice after:  
180 days from the end of the financial year in which the return was filed  
Once this period passes, your return stands assessed under Section 120(1).

### **H. Can FBR Still Audit Your 2025 Return?**

Yes. Even after assessment:  
The Commissioner may select your case for audit under Section 177  
Automated acceptance does not bar audit proceedings

### **I. Key Terms Explained Simply**

Arithmetical error: Any incorrect tax calculation  
Incorrect claim: A claim that:  
Conflicts with another entry  
Is not verified in the tax system  
Exceeds statutory limits

### **J. Final Takeaway for 2025 Filers**

If you filed your tax year 2025 return, your declaration is treated as an assessment order, subject to automated checks and possible audit. Ensuring accuracy, timely responses, and complete disclosures can help you avoid notices, invalidation, or penalties.

**K. Pro tip:** Always check your IRIS account regularly and respond promptly to system notices to stay fully compliant with FBR requirements.

**L. Disclaimer:** This article is for general informational purposes only and does not constitute legal, tax, or financial advice. Tax laws, FBR procedures, and deadlines may change, and their application can vary based on individual circumstances. Readers should consult a qualified tax advisor or legal professional for guidance on filing, responding to notices, or handling assessments.

#### IV. YOUR ENTITY TAX TEAM DEVELOPMENT TO TAKE CARE OF FUTURE EXPECTED NOTICES

For Tax, Levies, Corporate Compliance & Savings, we recommend your team members to attend the Courses considering their Education & Experience. These courses can be attended Physically at Karachi; Online from Karachi Lahore, Islamabad, etc and Recorded Lecture are also available. Click [here](#) for the Main Tax Flyer. Specific Level as per the following Courses, click [Flyers and Tentative Registration Links](#). Please click on the [Link](#) for (a) Comparative Study to decide relevant Level by Mr Asif Kasbati FCA, FCMA, LLB and Courses Director (b) View of High Level Professionals view (c) Participants views

#### V. PROPER COMPLIANCE BY MAXIMUM & BROADENING TAX BASE TO REDUCE YOUR TAX IN FUTURE BUDGETS

**Suggest Friends & Contacts to get Daily News Clipping, Updates & High Quality Commentary Subscriber in order to get this type of Quality emails, as per suggested by several High Level Professionals and current Subscribers. For Flyer, click [here](#). For [video](#) as to the details about services, please click [Link](#). For Comments by High Level Professionals & Subscribers views, please click [here](#). For 15 days FREE Samples as Trial, please fill [Form](#), if not filled earlier.**

#### VI. MULTIPLICATION:

Although all the Commentaries are to the extent of the Subscribed IDs only, however, your Goodself is allowed to share this QC to Impart Knowledge to the maximum Employees, Relatives, Groups, etc.

#### VII. FURTHER DETAILS & SERVICES

Should you require any clarification or explanations in respect of the above or otherwise, or require Income Tax, Federal & Provincial Sales Tax or Withholding Tax Statement, Advisory, Return Filing or Review services, please feel free to email Mr Amsal at [amsal@kasbati.co](mailto:amsal@kasbati.co) with CC to [info.kasbati@professional-excellence.com](mailto:info.kasbati@professional-excellence.com), [asif.s.kasbati@professional-excellence.com](mailto:asif.s.kasbati@professional-excellence.com).

Best regards for Here & Hereafter  
Asif S Kasbati (FCA, FCMA & LLB)

##### **Managing Partner**

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From: **Asif Siddiq Kasbati** <[asif.s.kasbati@professional-excellence.com](mailto:asif.s.kasbati@professional-excellence.com)>

Date: Mon, Dec 22, 2025 at 6:34 PM

Subject: TLQC3401= FBR delayed its Obligations TY-2026 ITR Forms - PTBA

##### ***I. Background (BG)***

***1. We refer to the related Important TLQC in trail, blue, italic and double Line (a) 3376 of 5.12.25 about IT Return Form for TY 2026 sought by LTBA (b) 1224 of 9.11.20 about Stepwise Deadlines for Timely notifying IT Return Forms – SRO 1185***

***2. We also refer to several Other TLQC including (a) 3386 of 10.12.25 about ITR TY 2025 Return Filing Fake SMS & PTA to investigate (b) 3341 of 12.11.25 about No more Manual return considering SRO 2107 and KC Views (c) 3244 of 24.8.25 about **Delayed** 8 Types / Categories TY 2025 IT Return Forms – SRO 1562 (d) 3243 of 24.8.25 about So-called Simplified & **Delayed** Salaried class (with no business) TY 2025 Form - SRO 1561***

##### ***II. Updated Commentary***

## **A. General**

Further to KQU 3713 of 22.12.25, **being an Important matter**, we would inform you about PTBA regarding Latter of 20.12.25 Statutory requirements regarding publication notification of form of Income Tax Return for Tax Year-2026 under the Income Tax Ordinance 2001 (Attachment 3401.1) in the ensuing paragraph, with emphasis in **bold & Underline** and Heading ours for quick reading.

## **B. Delay by FBR**

1. Before proceeding to the substantive issues referred to above, it is necessary, in the interest of justice, to place on record the succinct facts of the issue, **particularly the inaction on the part of the Board in discharging its statutory obligation regarding the issuance of the prescribed return forms related to the Tax Year-2026**. These forms are required to be issued for persons obligated to file returns of total income for the relevant tax year u/s 114 of the ITO, 2001

2. Due to such inaction and/or delayed action on the part of the Board, the situation has not only aggravated but has also become embarrassing for all stakeholders, including tax collectors, taxpayers, and tax practitioners. On the one hand, taxpayers and the tax fraternity are compelled to seek extensions of the due date for filing returns, while on the other hand, tax collectors adopt a rigid stance by initially refusing to grant such extensions. Ultimately, extensions are granted at the eleventh hour, often in a humiliating manner.

3. Had the Board fulfilled its statutory obligations in a timely manner, there would have been no occasion for taxpayers to apply for extensions of the due date for filing returns.

## **C. Substantive issues**

### **1. Section 114**

1.1 Now being representative body of the tax bars operating in whole of the country, PTBA bring on record the statutory provisions, depicting intent of the legislation and rules made thereunder pertaining to scheme of law i.e. u/s 114 of the ITO 2001 and Rules 34 and 34A of the ITR 2002, in the manners as per followings:-

Return of income.- (1) Subject to this Ordinance, the following persons are required to furnish a return of income for a tax year, namely:-

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(2) A return of income -

(a) shall be in the prescribed form and shall be accompanied by such annexures, statements or documents as may be prescribed 29[:]

[Provided that the Board may prescribe different returns for different classes of income or persons including persons subject to final taxation;]

(b) shall fully state all the relevant particulars or information as specified in the form of return, including a declaration of the records kept by the taxpayer;

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(e) shall be accompanied with a wealth statement as required under section 116 and

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1.2 The procedure to furnish return of total income and other documents has been catered in Section 118 of the Income Tax Ordinance 2001, has been provided.

*1.3 In cases where the statutory provisions relating to the transmission of returns of total income are not complied with, the Income Tax Ordinance, 2001 has duly addressed such situations under Section 119 thereof.*

*1.4 This provision assumes extraordinary significance where there is delay or inaction on the part of the Board in discharging its statutory obligation to issue the prescribed form of return of total income.*

*1.5 For would appreciate that the obligations under the aforementioned provisions of law are interdependent between the tax collector and the taxpayer. The Board is required to discharge its obligation by issuing/uploading the prescribed form of return in a timely manner, while the taxpayer is obligated to transmit the return within the prescribed timeline as provided in the Ordinance.*

## ***2. Rule 34A (TLQC 1224 of 9.11.20 in trail refers)***

*2.1 In this context, it would not be out of place to draw your kind attention to Rule 34A of the Income Tax Rules, 2002, inserted through Notification No. SRO 1185(I)/2020 dated 06.11.2020, which prescribe specific timelines for the various steps involved in notifying the prescribed form of return of total income*

*2.2 As per Rule 34A of the Income Tax Rules, 2002, it is provided that the return form specified in sub-rule (2) of Rule 34 shall be notified for suggestions from all stakeholders likely to be affected thereby, on or before the 1st day of December of the financial year to which the return relates, by observing the following timelines:*

*"(a) Inland Revenue Policy Wing shall identify the legal amendments to be incorporated in income tax return forms by thirty-first day of August of the financial year to which the return relates;*

*(b) preparation of change request form (CRF) shall be finalized by Inland Revenue Policy Wing and Information Technology Wing, in consultation with PRAL, by fifteenth day of September of the financial year to which the return relates;*

*(c) analysis and scrutiny of change request form (CRF) by Chief Income Tax Policy and Chief Business Domain Team shall be conducted by sixteenth day of September of the financial year to which the return relates and the same shall be submitted to Member Inland Revenue Policy for approval on the same day;*

*(d) PRAL shall complete configuration and development of the approved CRF by thirty first day of October of financial year to which the return relates; and*

*(e) User Acceptance Test (UAT) of the amended return forms on testing environment shall be finalized by Inland Revenue Policy Wing and Information Technology Wing, in consultation with PRAL, by fifteenth day of November of financial year to which the return relates and the same shall be submitted to Member Inland Revenue Policy for approval on the same day.*

*(3) The Return Form shall remain available on the portal for suggestions till seventh day of January of financial year to which the return relates.*

*(4) The final return form shall be notified on or before the thirty first day of January of financial year to which the return relates by observing following timelines:-*

*(a) Inland Revenue Policy Wing and Information Technology Wing shall review the suggestions received from stakeholders by twelfth day of January of financial year to which the return relates;*

*(b) a new Change Request Form (CRF), if required, shall be finalized by Inland Revenue Policy Wing and Information Technology Wing, in consultation with PRAL, by 15th day of January of the financial year to which the return relates and the same shall be approved by Member Inland Revenue;*

*(c) PRAL shall complete configuration and development of the approved CRF by 20th day of January of the financial year to which the return relates;*

(d) User Acceptance Test (UAT) of the final Returnforms on testing environment shall be finalized by Inland Revenue Policy Wing and Information Technology Wing, in consultation with PRAL, by 25th day of January of the financial year to 751 Ch.-VIII, Returns Rule 36(2) which the return relates and the same shall be submitted to Member Inland Revenue Policy for approval;

(e) final income tax return forms shall be available on IRIS by the thirty first day of January of financial year to which the return relates;

(f) in case, any further amendments are made in the financial year to which the return relates that have an impact on the finally notified income tax return forms referred to at clause (e), such amendments shall also be incorporated accordingly; and

(g) notwithstanding anything contained in this rule, the time so specified may, if requested by the Member Inland Revenue Policy, be extended by the Board to such extent and subject to such conditions and limitations as it may deem proper."

2.3 In light of the submissions supra, your good self is requested to kindly look into the matter personally and issue appropriate directions to the relevant authorities to ensure the fulfillment of their legal obligations as mandated under the law, so as to avoid any untoward situation that has been recurring for many decades, particularly at the time of filing of returns.

### **III. Further Details & Services**

Should you require any clarification or explanations in respect of the above or otherwise, or require Income Tax, Federal & Provincial Sales Tax or Withholding Tax Statement, Advisory, Return Filing or Review services, please feel free to email Mr Amsal at [amsal@kasbati.co](mailto:amsal@kasbati.co) with CC to [info.kasbati@professional-excellence.com](mailto:info.kasbati@professional-excellence.com), [asif.s.kasbati@professional-excellence.com](mailto:asif.s.kasbati@professional-excellence.com).

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From: **Asif Siddiq Kasbati** <[asif.s.kasbati@professional-excellence.com](mailto:asif.s.kasbati@professional-excellence.com)>  
Date: Wed, Dec 10, 2025 at 4:03 PM  
Subject: TLQC3386= ITR TY 2025 Return Filing Fake SMS & PTA to investigate

#### **A. Background (BG)**

1. We refer to the related Important TLQC **in trail, blue, italic and double Line** 3376 of 5.12.25 about IT Return Form for TY 2026 sought by LTBA
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#### **B. Updated Commentary**

##### **1. FBR clarifies that SMS reminders were sent due to a telecom glitch; PTA engaged to resolve the issue**

1. Further to KQU 3692 of 9.12.25, **being an important matter**, we would inform you about FBR clarifies that SMS reminders were sent due to a telecom glitch; PTA engaged to resolve the issue (**Attachment 3386.1 found from FBR X account**) in the ensuing paragraph, with emphasis in **bold & Underline & in Brackets, Italic & Bold** ours with KC prefix for better understanding ours for quick reading.



**2. FBR Clarified that:** FBR has received complaints from taxpayers who recently received SMS asking them to file their income tax returns before 30 September, 2025 deadline. It is clarified that FBR has not authorised issuance of these messages.

3. On further inquiry, PTA has informed that these messages have been transmitted inadvertently due to a technical glitch on part of telecom service providers.

4. FBR is actively looking into the matter & PTA has been requested to engage with relevant telecom service providers to ensure timely resolution of the issue. FBR is always available for esteemed taxpayers for any assistance and remains committed to facilitating them.

**2. FBR Clarifies Erroneous Tax Return SMS Issued by Telecom Service Providers (KC: Deleted duplicate part, to save your time)**

1. Further to KQU 3692 of 9.12.25, **being an important matter**, we would inform you about FBR Clarifies Erroneous Tax Return SMS Issued by Telecom Service Providers (Attachment 3386.2 found from FBR Web) in the ensuing paragraph, with emphasis in **bold & Underline & in Brackets, Italic & Bold** ours with KC prefix for better understanding ours for quick reading.

2. Each year in September, the FBR approaches PTA to send customized text messages reminding taxpayers to file their income tax returns before the statutory deadline. In line with this practice, this year FBR requested PTA on 15 September, 2025 to send messages to taxpayers to file their tax returns ahead of the 30 September, 2025 filing deadline. Accordingly, all such messages were sent before the deadline.

## **C. Further Details & Services**

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