

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

Date: Wed, Jan 14, 2026 at 7:13 PM

Subject: TLQC3418= E-Invoicing & Integration: Fines to be Imposed for Non-Compliance

530+ Taxes & Levies Quick Commentary - TLQC 3418

A. Background

1. his refers to the related Important TLQCs **in trail, blue, italic and double Line** (a) 3417 of 14.1.26 about Committee to Integration licence Applications (b) 3282 of 25.9.25 about E-Invoicing & Integration: New Deadlines for all Registered Person - SRO 1852 (c) 3262 of 8.9.25 about E-Invoicing & Integration: LTBA extension request
2. We also refer to several Other TLQC including (a) 3250 of 28.8.25 about E-Invoicing & Integration: LTBA requested for Extension & KC Views (b) 3227 of 4.8.25 about E-Invoicing & Integration New Deadlines for all Registered Persons - SRO 1413 (c) 3225 of 1.8.25 about E-Invoicing & Integration - PHC hearing on 6.8.25 (d) 3218 of 27.7.25 about E-Invoicing & Integration - LHC Interim stay (f) 3187 of 5.7.25 about FST Invoice Electronic Integration - Get Free from PRAL & KCV

B. Updated Commentary

1. Further to KQU 3734 of 9.1.26, **being an important matter**, we would inform you about Integration with system: FBR to impose heavy fines for non-compliance (Attachment 3418.1) in the ensuing paragraph, with emphasis in **bold** & Underline for quick reading.
2. The FBR will start imposing heavy penalties on companies, which have failed to integrate with the board's system to issue electronic sales tax invoices.
3. Sources told *Business Recorder* recently that the process of penalizing non-compliant companies would start in January 2025, as the deadline of integration for all categories has expired.
4. The FBR issued SRO 1852 (**TLQC3282 of 25.9.25 refer**) under which the Board had extended the deadline for all public companies and importers for sales tax registration up to 15.10.25.
5. The other categories of registered persons (who are not falling under the categories of turnover basis) were required to be registered by 10.12.25.
6. The deadline for sales tax registration of non-corporate taxpayers including individuals was extended by 10.10.25.
7. According to SRO 1852, the FBR has directed that all sales tax registered persons specified shall complete the registration and testing for integration of their hardware and software with the Board's computerized system through a licenced integrator or PRAL and shall issue electronic invoices, not later than the respective dates specified.
8. Under the expired deadlines, the date for testing of system for all public companies was set for October 25.10.25 and date for issuance of electronic invoices was 1.11.25.
9. All companies, with turnover exceeding Rs1 billion declared in sales tax return for the last 12 months, were required to be registered by 15.10.25. The date for testing of system for these companies was October 25.10.25 and date for issuance of electronic invoices was 1.11.25.
10. The importers were required to be registered by 15.10.25. However, the date for testing of system for importers was 25.10.25 whole date for issuance of electronic invoices was set for 1.11.25.
11. All companies, with turnover not exceeding Rs 100 million declared in sales tax returns for the last 12 months, were required to obtain registration by 15.11.25. The date for testing of system was 25.11.25 and date for issuance of electronic invoices was 1.12.25.
12. The other categories of registered persons were required to be registered by 10.12.25. The date for testing of system is December 25.12.25 and date for issuance of electronic invoices was December 31.12.25.

C. 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 with CC to info.kasbati@professional-excellence.com, 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>

Date: Wed, Jan 14, 2026 at 9:43 AM

Subject: TLQC3417= Committee to Integration licence Applications

A. Background

1. We also refer to the related Important TLQCs **in trail, blue, italic and double Line** (a) 3282 of 25.9.25 about E-Invoicing & Integration: New Deadlines for all Registered Person - SRO 1852 (b) 3262 of 8.9.25 about E-Invoicing & Integration: LTBA extension request

2. Also refer to several Other TLQC including (a) 3250 of 28.8.25 about E-Invoicing & Integration: LTBA requested for Extension & KC Views (b) 3225 of 1.8.25 about E-Invoicing & Integration - PHC hearing on 6.8.25

B. Updated Commentary

1. Further KQU 3732 of 8.1.25, **being an important matter**, we would inform you about GoP, FBR, Director General (IT & DT) Notification of 19.12.25 (**Attachment 3417.1**) in the ensuing paragraph, with emphasis in **bold** & **Underline**, ours for quick reading.

2. In supersession of Notification No. 2(8 l)C(IT)/2025 dated 6.10.25. In exercise of powers conferred under Sales Tax Act, 1990, Sales Tax Rules, 2006, Income Tax Ordinance, 2001 and Income Tax Rules, 2002, Federal Board of Revenue is pleased to reconstitute the committee to evaluate applications for grant of license for integration of registered persons under the Sales Tax Tax Rules, 2006. The Committee shall comprise of the following members:

S. No	Name	Designation	Role
1	Mr. Zain-ul-Abidin Sahi	Director General (IT & DT)	Chairman
2	Mr. Arshad Nawaz Chheena	Chief (Revenue-Operations)	Member
3	Mr. Aamar Javed	Chief (Systems)	Member/Secretary of the Committee
4	Mr. Ali Abbas	SA to (IR-Policy)	Member
5	Mr. Abid Naeem	CIO, PRAL	Member
6	Mr. Mehboob-ur-Rehman	Sr. Manager (Development), PRAL	Member

3. The ToRs of the Committee shall be as follows:

- i. To scrutinize the documents, evaluate the eligibility of the applicant for new registration.
- ii. To scrutinize further documents required as per new rule in cases where registration has earlier been granted.
- iii. To prepare Request for Proposal (RFP) as per new rules and scope.

iv. To evaluate the complaints and to make recommendations to the Board for cancellation of license.

4. This Notification is issued with the approval of competent authority and supersedes the already issued notifications in this regard.

C. 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 with CC to info.kasbati@professional-excellence.com, asif.s.kasbati@professional-excellence.com.

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

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

Date: Thu, Sep 25, 2025 at 6:50 PM

Subject: 7136 MN, SM & BCC Fwd: TLQC3282= E-Invoicing & Integration: New Deadlines for all Registered Person - SRO 1852

A. Background

1. This refers to the related Important TLQCs in **trail, blue, italic and double Line** (a) 3262 of 8.9.25 about E-Invoicing & Integration: LTBA extension request (b) 3250 of 28.8.25 about E-Invoicing & Integration: LTBA requested for Extension & KC Views (c) 3249 of 28.8.25 about LTBA meeting details on Six issues (d) 3227 of 4.8.25 about E-Invoicing & Integration New Deadlines for all Registered Persons - SRO 1413

2. We also refer to several Other TLQC including (a) 3225 of 1.8.25 about E-Invoicing & Integration - PHC hearing on 6.8.25 (b) 3227 of 4.8.25 about E-Invoicing & Integration New Deadlines for all Registered Persons - SRO 1413 (c) 3218 of 27.7.25 about E-Invoicing & Integration - LHC Interim stay (d) 3187 of 5.7.25 about FST Invoice Electronic Integration - Get Free from PRAL & KCV

B. Updated Commentary

Further to KQU 3495 of 2.8.25, **being an important matter**, we would inform you about SRO 1852 - Electronic Integration of Registered Persons (Attachment 3282.1) in the ensuing paragraph, with emphasis in **bold** & Underline for quick reading.

In exercise of the powers conferred u/s 50 of the STA. 1990 read with sub-rule (2) of rule 150Q of the STR, 2006. and in supersession of Notification No SRO 1413 of 1.8.25. The FBR is pleased to direct that all Sales Tax registered persons specified in column 2 of the Table below shall complete the registration and testing for integration of their hardware and software with the Board's computerized system through a licensed integrator or PRAL. and shall issue electronic invoices, not later than the respective dates specified in columns (3), (4) and (5) of the said Table, namely: —

S. No.	Category of Registered person	Date for registration	Date for testing	Date for issuance of electronic invoices
(1)	(2)	(3)	(4)	(5)
1	All public companies	15.10.25	25.10.25	1.11.25
2	All companies excluding at serial no. 1 with turnover exceeding 1 billion rupees declared in sales tax returns for the last twelve months	15.10.25	25.10.25	1.11.25
3	All impeders	15.10.25	25.10.25	1.11.25

4	All companies excluding at serial no. 1 with turnover exceeding 100 million rupees but not exceeding 1 billion rupees declared in sales tax returns for the last twelve months	25.10.25	31.10.25	15.11.25
5	All companies excluding at serial no. 1 with turnover not exceeding 100 million rupees declared in sales tax returns for the last twelve months	15.11.25	25.11.25	1.12.25
6	All individuals and association of persons with turnover exceeding 100 million rupees declared in sales tax returns for the last twelve months	10.10.25	25.10.15	1.11.25
7	Registered persons other than listed above	10.12.25	25.12.25	31.12.25

C. 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 with CC to info.kasbati@professional-excellence.com, asif.s.kasbati@professional-excellence.com.

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

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

Date: Mon, Sep 8, 2025 at 3:26 PM

Subject: TLQC3262= E-Invoicing & Integration: LTBA extension request

A. Background (BG)

1. This refers to the related Important TLQCs **in trail, blue, italic and double Line** (a) 3250 of 28.8.25 about E-Invoicing & Integration: LTBA requested for Extension & KC Views (b) 3249 of 28.8.25 about LTBA meeting details on Six issues (c) 3218 of 27.7.25 about E-Invoicing & Integration - LHC Interim stay (d) 3227 of 4.8.25 about E-Invoicing & Integration New Deadlines for all Registered Persons - SRO 1413

2. We also refer to several Others TLQC including (a) 3225 of 1.8.25 about E-Invoicing & Integration - PHC hearing on 6.8.25 (b) 3201 of 14.7.25 about E-Invoicing & Integration adverse action restrained - PHC interim order (c) 3187 of 5.7.25 about FST Invoice Electronic Integration - Get Free from PRAL & KCV (d) 3096 of 28.4.25 about FST Invoice Integration by all & Major Issues

B. Updated Commentary

1. Further to KQU 3539 of 3.9.25, **being an important matter**, we would inform you about Request for Extension in Integration of hardware and software data under SRO 1413 due to Persistent IRIS system issues dated (Attachment 3262.1) in the ensuing paragraph, in Italic with emphasis in **bold** & Underline, heading ours for quick reading.

2. On behalf of the Members of the LTBA and taxpayers, we once again drawn FBR kind attention that under SRO 1413 dated 1.8.25, registered persons falling under Serial Nos. 1, 2, and 3 were required to integrate their hardware and software systems with the FBR's computerized system through licensed integrators or PRAL by 10.8.25, with testing dates fixed for 25.8.25 and 1.9.25 for the purpose of generating and transmitting electronic invoices.

3. However, due to persistent technical issues in the IRIS system since last month, registered persons have been unable to proceed with the required integration.

4. In addition

- (a) Field formations have not issued clear operational guidelines regarding the integration process.
- (b) The number of licensed integrators available is insufficient to meet the demand, creating further delays in implementation.

5. LTBA inform and FBR that the taxpayers are trying to earnest efforts for integration their hardware and software systems with the FBR's computerized system but due to insufficient number of licensed integrators and persistent technical issues in the IRIS system since last month they could not to proceed with the required integration within stipulated time period as per SRO 1413 dated 1.8.25, further time is required for integration.

6. In view of these genuine constraints, LTBA humbly request that the deadline for integration be extended under falling serial no.1,2 & 3 of above said SRO till 1.11.25, to facilitate smooth and effective compliance.

C. 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 with CC to info.kasbati@professional-excellence.com, asif.s.kasbati@professional-excellence.com.

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