

Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue

C. No.1(500)SA-M(IR-Ops)/2026-27/96555-R

Islamabad, the 01st September, 2026

Corrigendum

Income Tax Circular No. 01 of 2026-27 – IR-Operations
(Income Tax)

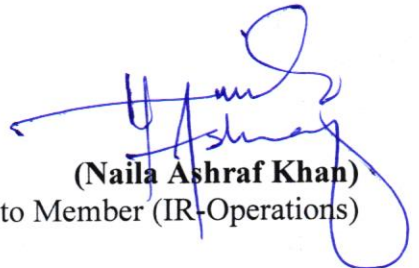
Subject: Mandatory Use of Compliance Risk Management (CRM) System for Initiation of Assessment Proceedings under the Income Tax Ordinance, 2001 — with effect from 1st September, 2026

In continuation of the Board's Income Tax Circular No.01 of 2026-27 issued vide this office letter of even number dated 31st August, 2026, the contents of **paragraph 2** thereof may be read as under, in supersession of the existing paragraph 2:

Existing Para	Para to be Read as
With effect from 1st September 2026, it is hereby directed that no new amendment of assessment proceedings, including but not limited to proceedings under sections 121, 122, 122A, and 177 of the Income Tax Ordinance, 2001, shall be initiated or amended by any officer of Inland Revenue unless the case has been selected and assigned through the Compliance Risk Management (CRM) System. Any proceedings initiated in violation of this Circular shall be deemed unauthorized and may be rendered void ab initio by the competent authority.	With effect from 1st September 2026, it is hereby directed that no new amendment of assessment proceedings, including but not limited to proceedings under sections 111, 122, and 177 of the Income Tax Ordinance, 2001, shall be initiated or amended by any officer of Inland Revenue unless the case has been selected and assigned through the Compliance Risk Management (CRM) System. Any proceedings initiated in violation of this Circular shall be deemed unauthorized and may be rendered void ab initio by the competent authority.

2. All other contents of the aforesaid Circular shall remain unchanged.

3. This issues with the approval of competent authority.


(Naila Ashraf Khan)
S.A. to Member (IR-Operations)

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