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Date: Sat, Sep 12, 2026 at 7:13 PM

Subject: TLQC3725= Punjab Agriculture Tax Income Returns; Missing CNICs of 73,531 Owner / Farmer and KC Views & Recommendation

590+ Taxes & Levies Quick Commentary – TLQC 3725

A. Authentication: The below documents are not available on relevant websites, although our team checks all relevant websites twice a day. However, we found the document from a source; hence, we are sending the QC now. We will share authentic documents once found.

B. Updated Commentary

1. Further to KQU 4081 of 11.9.26, **being an important matter**, we would inform you about [Submission of daily reports regarding online filing of AIT Returns, Land Based AIT Challans Generation & Recovery and Insertion of missing CNICS - Directorate of Taxes Board of Revenue Punjab](#) (**Attachment 3725.1**) in ensuing paragraph, with emphasis ours in **bold & Underline** for quick reading.

2. Refer the subject noted above and to state that following current tasks are hereby assigned to all the ADCRs/ ACs in the Punjab as per directions of Learned SMBR and Member Taxes, BOR.

i. E-Filing of AIT Returns

Ensure the e-Filing of AIT returns by all landowners, farmers, persons and companies, who have derived agricultural income above Rs. 6 lac (Tax Schedule is attached). As per provisions of the Punjab Agricultural Income Tax Act, 1997, all landowners who are liable to pay Land Based Tax are also required to file AIT returns by 30.09. 2026. ACs shall ensure that all Land Based Taxpayers must file online returns/e-filing on AIT Punjab portal ait.punjab.gov.pk

ii. 100% Land Based Challans Generation and recovery of AIT challan 2025-26

All ADCRs/Assistant Commissioners are hereby directed to ensure that 100% AIT Land Based challans for FY 2025-26 must be generated and its recovery shall be effected till 30.9. 26.

iii. Provision of Missing CNICS data of farmers owing more than 12.5 Acres of Land

As per data collected by BOR, there are almost **73,531 Land Owners / farmers having more than 12.5 acres of land**, whose CNICs are missing in entire Punjab. Accordingly, all ADCRs/ACs have been provided the list of such land owners/farmers. Therefore, it is required to immediately insert the missing CNICs till 30th September 2026 in order to ensure timely generation of AIT challans for FY 2026-27.

iv. Daily Progress Report

All concerned Officers shall submit a daily progress report covering the above indicators.

3. The matter may kindly be treated on high priority and compliance must be ensured accordingly.

Further to KQU 4081 of 11.9.26, **being an important matter**, we would also inform you about [AIT return Urdu approved by MBR Taxes](#) (**Attachment 3725.2**)

C. Kasbati & Co & Recommendations

1. We expect similar action from other provinces as well, since similar Acts have been passed there too, **unless there is political pressure.**

2. For transparency, we recommended that Punjab Govt to send Daily or or atleast Monthly Report to electric & print media, **especially in respect of 73,531 Owners / Farmers without CNIC.**

D. 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)