

**Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue**

No.6(67)/Rev Bud/2026/106836-R

Islamabad, September 23rd, 2026

**All Chief Commissioners Inland Revenue
LTOs, CTOs, RTOs**

**Subject: ACCEPTANCE OF REQUESTS FOR REVISION OF RETURNS ON
SINGLE AGENDA OF PAYMENT U/S 7E OF ITO 2001**

I am directed to refer to the subject minutes of the meeting distributed vide letter No. 1-1/SA/CH-FBR/26 dated 23.09.2026 and to say that requests received from taxpayers for revision of returns in light of the Hon'ble Federal Constitutional Court's order dated 07.05.2026, whereby the collection of tax under section 7E of the Income Tax Ordinance, 2001 was declared ultra vires, shall not be rejected. However, this direction is strictly confined to the aforesaid agenda item and shall not be construed as having any application beyond the matter specifically addressed herein.

2. I am further directed to say that, where revision of a return pursuant to the said order results in a refund becoming due, the subsequent application for refund shall also be processed expeditiously, in accordance with the applicable law and procedure.



SHAFQAT RASOOL SINDHU
Secretary (Revenue Budget)

Copy to;

- i. SA to Chairman FBR (HQ), Islamabad
- ii. SA to Member IR (Ops), FBR (HQ), Islamabad