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## **KTBA Urges Alignment of FBR Portal for ATL 2024**

Karachi, February 1, 2024 – The Karachi Tax Bar Association (KTBA) has raised a crucial legal concern regarding the alignment of the Federal Board of Revenue (FBR) web portal with statutory provisions for the release of the Active Taxpayers List (ATL) for the year 2024.

In a formal communication addressed to Mr. Afaq Ahmed Qureshi, Member (Inland Revenue – Policy) of the FBR, KTBA President Syed Zafar Ahmed highlighted a potential legal issue related to the last date for filing income tax returns and the subsequent release of the ATL.

According to Section 181A of the Income Tax Ordinance, 2001, and Rule 81B of the Income Tax Rules, 2002, the FBR traditionally publishes the ATL on its web portal by March 1st annually. This list includes taxpayers who have filed their tax returns for the tax year, with the last filing date falling within the immediately preceding twelve months ending on December 31st of each year.

For the ATL of 2024, based on the return of income for Tax Year 2023, the scheduled publication date is March 1st, 2024. However, a legal nuance was brought to light by the KTBA President concerning the due date for corporate taxpayers with year-ends falling between January to June for Tax Year 2023.

“Since December 31st, 2023, the last date for the return of income for Tax Year 2023 for corporate taxpayers with year-ends between January to June, fell on a Sunday, the due date consequently moved to January 01st, 2024, as per the provisions of the General Clauses Act, 1897,” stated KTBA President Syed Zafar Ahmed.

KTBA emphasizes the importance of recognizing this legal opposition, ensuring that all those who filed their returns on January 01st, 2024, are considered to have filed within the statutory due date and should be duly covered under ATL 2024. However, the association highlights the need for the FBR web portal to be aligned and synchronized accordingly with this legal position.

The KTBA anticipates that failure to align the web portal with the statutory provisions may lead to inconvenience and potential litigation. The association has formally requested the intervention of Mr. Afaq Ahmed Qureshi’s office to issue instructions for the necessary adjustments.

The Karachi Tax Bar Association remains steadfast in upholding legal standards and ensuring a smooth and fair process for all taxpayers. The association encourages a collaborative approach between the tax bar and regulatory authorities for the benefit of the business community and the broader public. KTBA Urges Alignment of FBR Web Portal with Statutory Provisions for ATL 2024