

Ref : KTBA/02.2025/029  
Date : February 07, 2025

**Dr. Najeeb Ahmad,**  
Member (Inland Revenue - Policy),  
Federal Board of Revenue,  
FBR House, Constitution Avenue G-5,  
Islamabad.

Dear Najeeb Sahib, AOA

**NON-AVAILABILITY OF AMENDED ANNEX "J" AND ANNEX "H-I" NOTIFIED THROUGH SRO 55(I)/2025**

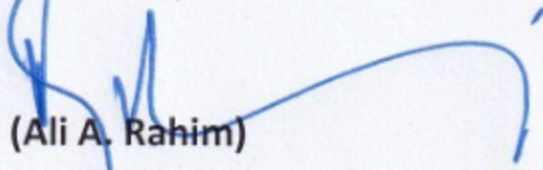
Recently, the Federal Board of Revenue has amended the Sales Tax Rules, 2006 through SRO No. 55(I)/2025 dated 24 January 2025, introducing significant changes in the filing of Sales Tax Returns. Specifically, it mandates the filing of **Annex "J"** by all registered manufacturers and **Annex "H-I"** by all registered commercial importers, distributors, and wholesalers making supply of goods. These changes are expected to take effect immediately in the return for the Tax Period **"January 2025"**.

In this regard, the Karachi Tax Bar Association would like to express its grave concern that, as of today, the amend **Annex "J"** and **Annex "H-I"** have not yet been incorporated into the Sales Tax Return. The non-availability of these annexures is a significant issue, and with the compliance deadline for filing of Sales Tax Return for the Tax Period of **"January 2025"** is fast approaching, it may lead to considerable hardship for taxpayers in filing their sales tax returns.

In light of this, we propose that the implementation of SRO No. 55/2025 be suspended for two tax periods i.e. upto Tax Period **"March 2025"**, allowing the taxpayers sufficient time to understand and comply with the new requirements.

Thank you for your attention to this matter. We look forward to your prompt resolution at your earliest convenience.

Yours truly,

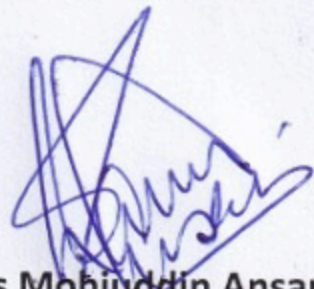


**(Ali A. Rahim)**

President

Cell: 0300-2039000

Email: alirahim@bakertilly.pk



**(Shams Mohiuddin Ansari)**

Hon. General Secretary

Cell: 0333-2298701

Email: sansari@aminansari.com.pk

Copy to:

- i. **Mr. Rashid Mahmood Langrial**, Chairman, FBR, Islamabad.
- ii. **Dr. Hamid Ateeq Sarwar**, Member (Inland Revenue - Operations), FBR, Islamabad.
- iii. **Ms. Aisha Farooq**, Director General (IT&DT), FBR, Islamabad.
- iv. **Ms. Fakhira Anjum**, Chief Sales Tax Operations, FBR, Islamabad.
- v. **Press Media**