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

C.No. 12(04)/CSTRO/FBR/2024-25/95332-R   Islamabad, the 28th August, 2026

To,

The All Chief Commissioners – IR,
LTOs/CTOs/RTOs

Subject: **TIMELINE FOR PROCESSING OF FASTER DEFERRED REFUND CLAIMS – INSTRUCTIONS REGARDING**

I am directed to refer to the subject noted above.

2. It has been observed that a significant number of refund claims deferred by the FASTER system after completion of prescribed validation checks/cycles remain pending at the field formation level due to non-submission of requisite documents and/or delay in subsequent processing. Such prolonged pendency has also resulted in concerns being raised by taxpayers/refund claimants.

3. In order to clear the backlog of deferred refund claims, ensure their expeditious disposal, and prevent accumulation in future, a definite and stage-wise timeline has been prescribed for completion of each stage involved in the processing of FASTER-deferred refund claims.

4. All concerned officers are, therefore, directed to strictly adhere to the prescribed timelines and ensure that deferred refund claims are processed and finalised without unnecessary delay.

5. Accordingly, all CCIRs of the concerned field formations are required to ensure strict compliance with the prescribed timelines for processing and disposal of deferred refund claims and to take necessary measures to prevent their accumulation in future.

Sr. No.	Stage / Action	Responsibility	Prescribed Timeline
1.	Deferred memo shall be communicated through FASTER to the taxpayer and the concerned field office after completion of twelve validation checks/cycles.	FASTER System	07 days from deferment
2.	Intimation shall be issued to the taxpayer by the concerned field office for submission of the requisite record/documents.	Processing/Sanctioning Officer	07 days from above intimation
3.	Submission of complete refund file/claim along with the requisite record and documents. **(As per Annex-A)**	Refund Claimant	20 days from communication of deferred memo
4.	In case of non-compliance/partial compliance in submission of documents, objection memo shall be communicated to the refund claimant.	Processing/Sanctioning Officer	One week after expiry of submission time
5.	Reminder shall be issued to the taxpayer for submission of the reply to objection memo.	Processing/Sanctioning Officer	07 days from communication of first objection memo
6.	Final reminder shall be issued to the taxpayer for submission of the reply to objection memo.	Processing/Sanctioning Officer	07 days from the first reminder
7.	In case of non-compliance, proceedings for issuance of show-cause notice shall be initiated; otherwise, the case shall proceed to the processing stage.	Processing Officer	07 days from the date of submission of file
8.	STARR replication and verification of the refund claim.	Processing Officer	07 days after submission of refund claim
9.	Processing of the case and submission thereof to the Sanctioning Officer.	Processing Officer	05 days after completion of verification
10.	Examination and sanctioning of the refund, if found admissible.	Sanctioning Officer	07 days after submission of the processed refund claim
11.	Issuance of Refund Payment Order (RPO)/show-cause notice, as the case may be.	Sanctioning Officer	07 days after examination of the claim
12.	Finalisation of the show-cause notice, where issued.	Sanctioning Officer	As per the relevant provisions of the Sales Tax Act, 1990 and the rules made thereunder

Note: The above timeline shall not apply to refund claims pertaining to excess carry-forward amount and input tax carry-forward under section 8B of the Sales Tax Act, 1990.

This issues with the approval of the competent authority.

(Muhammad Shafiq Azam)
Second Secretary (Refunds/CSTRO)

Copy to:

1. S.A to the Member (IR-Operations), FBR(HQ), Islamabad.
2. Office file.

ANNEXURE–A

CHECKLIST OF DOCUMENTS AT THE TIME OF SUBMISSION

To be furnished by the claimant at the time of submission of the refund file:

S. No.	Document / Particulars	Yes	No
1	Name of refund claimant		
2	STRN		
3	NTN		
4	Tax period		
5	Refund claimed u/s		
6	Name of authorized person		
7	Copy of CNIC		
8	Contact number		
9	Authority letter duly signed by Director/Owner		
10	Detail of Directors/Proprietor/Partners		
11	No. of sales invoices		
12	No. of purchase invoices		
13	No. of import GDs		
14	No. of export GDs		
15	Sales register		
16	Copy of monthly return with all annexures		
17	Condonation order, if required		
18	List of machinery (in case of manufacturer)		
19	Bank account details		
20	Undertaking by the refund claimant		
21	Undertaking of no recoverable tax demand		
22	Product-wise costing / consumption		
23	Explanation of input against which refund is claimed and its proportion in one UOM (Unit of Measurement)		
24	Section 73 compliance		
25	Bank credit advice (commercial exporter)		

Note: The above checklist shall be completed and furnished by the refund claimant along with the complete refund file. The Receiving/Processing Officer shall verify the availability of each document at the time of receipt of the file and record any deficiency, if applicable.