

# COMPUTERIZED RISK-BASED EVALUATION OF SALES TAX (CREST)

## Manual For Tax Officers

Version 2.0 Updated up to 05-10-2017

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## 1. Introduction

Alham-do-lillah, with the co-operation of taxpayers, FBR is now capturing the transactions made by the registered persons. This has enabled us to identify cases where any genuine registered person is denied any benefit admissible under the Sales Tax Act. Accordingly, FBR has developed an end to end IT solution (CREST) Sales Tax. This home grown system checks the information contained in monthly returns, Customs import and export data and cross matches each other for every registered person. Any exceptions pointed out by the system will be provided electronically to the concerned registered person who in turn can explain the position through attaching the supporting documents. The system has in built capacity to verify the veracity of the reply received from the registered person. The system is designed for Sales tax Registered persons based on their declarations and It covers following areas:

- **Purchases**

Input tax adjustment of buyer which is cross matched with their suppliers' returns and Customs import data. Excess input adjustment of buyer is highlighted. **With the launching of STRIVE system, no further discrepancy will be made after July 2016.**

- **Zero Rated Sales**

Showing Zero rated sales made to registered person with non-active status in ATL or blacklisted or suspended.

- **Section 8B**

Under Section 8B, there are certain restrictions on the input tax credit. There are certain categories of registered persons, who have been excluded from these restrictions. The system checks from returns whether a person claiming exemption from section 8B has been excluded or not in the relevant Notification.

- **Exports**

In order to protect the genuine exporters, system points out any person who is claiming export in the return which is not matched with the Customs export data.

- **Commercial Imports**

Any registered person who is a not a manufacturer and also not paying value addition tax on imports.

- **Short Payment**

The supplies made @ 16% instead of 17% have been highlighted in short payment discrepancies. **This is one time exercise and further no more discrepancies will appear in this Tab**

- **Further Tax**

Supplies to unregistered person attract levy of further tax under section 3(1A) of the Sales Tax Act, 1990 except exclusion available under SRO.648(I)/2013 dated 09.07.2013, amended vide SRO 487(i)/2016 dated 30-06-2016. The system pointed out levy of further tax on supplies to unregistered persons where further tax @ 2% has not been paid. Through Finance Act 2017, five zero rate sectors are now required to pay further tax @ 1%.

- **Imports**

The import GDs declared in sales tax return are cross-matched with Custom's import data. The miss-matching is highlighted.

- **Non-Filing of ST & IT Return and IT Withholding Statement Discrepancy**

The system identifies registered persons who have not filed their sales tax returns, income tax returns for the financial year 2012 and 2013 & income tax withholding statements.

- **Inadmissible Input Tax (SRO.490) Discrepancy**

The Federal Board of Revenue has withdrawn input tax adjustment / refund entitlement on number of items particularly, building material, office equipment and other ancillary items by introducing amendment vide section 8(1)(h) & (i) read with notification 490(I)/2004. The system identifies registered persons who have claimed such input tax.

- **Extra Tax Chapter-XIII Discrepancy**

Under chapter XIII of the Sales Tax Special Procedures Rules, 2007, extra sales tax at the rate of 2% will be charged on value of supplies of certain goods. The system identifies taxpayers who have not paid 2% extra sales tax on such supplies.

- **Reduce Rate Discrepancy**

The reduced-rate supplies are cross-matched with buyers returns and registration data. The system segregates reduced rate supplies made to non-filer, null-filer, blacklisted/suspended registered person besides highlighting miss-matching in the supplies.

- **Inadmissible STWH (SRO.660) Discrepancy**

The system has pointed out that certain registered persons have claimed

credit/adjustment of sales tax deducted by withholding agents, whereas the withholding agents (buyers) have not paid/deposited the withheld amount in government treasury. With the launching of STRIVE system, real time verification of declaration of seller and buyers, this discrepancy will not be developed after July 2016. Finance Act 2017, Sales Tax Withholding Regime has been abolished.

## 2. Login Screen

The following screen appears to allow user to login on ITMS:

1. Enter User ID and Password.
2. Click Login button.

## 3 CREST

CREST is available in the menu bar as an option. Selecting CREST leads to the screen where tax officer is able to find the discrepancies of the taxpayer. Following screen appears:

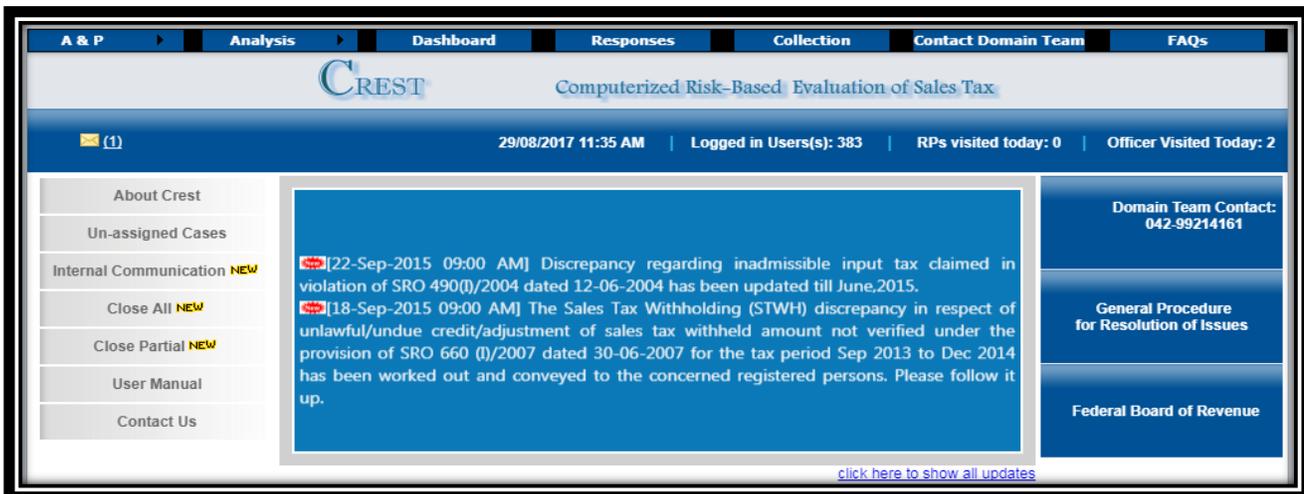
Selecting CREST from the main menu leads to the screen with following tabs:

1. Assessment and Processing (A&P)
2. Analysis
3. Dashboard
4. Responses
5. Collection
6. Contact Domain Team
7. FAQs

### 3.1 CREST main page

Main page displays following information

- No of RPs visited today, this is the count of taxpayer who have visited CREST application from midnight 12:00
- Manual on “Internal Communication” and “User Manual”
- Left panel where you have quick links to navigate to proper information page
- Central panel to display the latest news/information about CREST
- Right panel where you can find useful links



### 3.2 A & P (Return Analysis)

This screen displays the return filing status along with their counts:

Like it will display the count of filers, non-filers, nil-filers, etc and each link is further drilldown-able

**Return Analysis Summary:**

Tax Office: **STO LAHORE** Tax Year: **2013** [View Report](#)

Tax Period	Active	Filers	Non Filers	Null Filers	Nil Filers	Payment Filers	Short Filers	Sales Tax	FED	SED	Total
201210	25,961	13,396	12,565	7,086	4,100	2,210	65	366,851,523	45,100,169		411,951,692
201209	25,964	15,268	10,696	7,894	4,629	2,745	100	421,897,484	39,350,986		461,248,470
201208	25,695	15,546	10,149	8,193	4,528	2,825	91	407,634,069	20,475,018		428,109,087
201207	25,595	15,692	9,903	8,314	4,634	2,744	125	632,333,062	13,848,773		646,181,835
								<b>1,828,716,138</b>	<b>118,774,946</b>		<b>1,947,491,084</b>

## 4 Revenue Analysis

Select 'analyses' to view different criteria for analysis as shown in below screen.

The report displays LTU/RTO, Sales Tax, its effective ratio and I/O ratio. Clicking LTU/RTO displays sector wise summary of the selected tax office. Following screen appears:

Collectorate	Sales Tax	ST Effective Rate	I/O Ratio
<a href="#">Jalisco Collectorate</a>	82,588	3.28	79.77
<a href="#">Jalisco Collectorate</a>	191,940	2.49	103.10
<a href="#">Jalisco Collectorate</a>	61,894	1.16	128.55
<a href="#">Jalisco Collectorate</a>	315	2.73	1705.26
<a href="#">Jalisco Collectorate</a>	88	0.18	128.49
<a href="#">Jalisco Collectorate</a>	2,347	0.19	355.38
<a href="#">Jalisco Collectorate</a>	1,336	1.64	138.51
<a href="#">Jalisco Collectorate</a>	1,237	0.28	145.08
<a href="#">Jalisco Collectorate</a>	266	1.20	104.12
<a href="#">Jalisco Collectorate</a>	2,478	0.26	145.27
<a href="#">Jalisco Collectorate</a>	8,317	1.34	203.32
<a href="#">Jalisco Collectorate</a>	971	1.22	124.51
<a href="#">Jalisco Collectorate</a>	264	1.03	99.97
<a href="#">Jalisco Collectorate</a>	301	0.51	213.67
<a href="#">Jalisco Collectorate</a>	175	0.95	457.45
<a href="#">Jalisco Collectorate</a>	220	0.75	110.42
<a href="#">Jalisco Collectorate</a>	2,001	0.13	768.11
<a href="#">Jalisco Collectorate</a>	4,463	0.20	141.45
<a href="#">Jalisco Collectorate</a>	2,082	1.16	127.66
<a href="#">Jalisco Collectorate</a>	1,857	0.63	147.57
<a href="#">Jalisco Collectorate</a>	1,748	1.55	121.49
<b>All Collectorates</b>	<b>366,888</b>	<b>1.56</b>	<b>116.47</b>

Clicking 'Sector' displays unit wise summary of the selected tax office. Following screen appears:

Reg No	Reg Name	Taxable Sales	Sales Tax	Effective Rate	Input Tax	Output Tax	I/O Ratio	Refund	Refund Ratio	Income Tax
		23,225,884	586	0	1,215,801	3,709,163	32.70			
		20,000	3,200	10		3,200				541,385,904
		113,748,416	3,856,037	3.39	108,250,439	16,561,000	653.63			21,107,158,860
		86,920,677	9,327,272	10.73	4,781,784	13,807,308	34.38			4,622,444,000
		10,786,209	193,757	1.80	963,374	1,576,607	61.10			

Sector	Sales Tax	Effective Rate	I/O Ratio
TELEPHONE PARTS	13,380,852	3.53	266.57
REPAIR & MAINTENANCE	1,826,586	0.53	78.81
CHARGE ON	49,582,114	13.06	18.77
REPAIRS & MAINTENANCE	2,407,474,829	6	53.11
INDUSTRIAL	3,558,870	16.59	14.02
FOOD PRODUCTS	144,214,546	1.29	96.94
SERVICES PROVIDED OR RENDERED IN RESPECT OF INSURANCE TO A POLICY HOLDER BY AN INSURER, INCLUDING A RE-INSURER	232,205,711	15.80	1.31
COMPOSITE RATE	12,834	5.48	12136.34
ELECTRICAL, PLUMBING & MECHANICAL	17,340,500	2.97	95.28
PRINTING & OTHERS UNCLASSIFIED	3,972,844	8.82	42.05
NON PRODUCTS	17,059,319,502	0.90	94.28
BANK CONTRIBUTIONS AND FINANCIAL CONTRIBUTIONS	40,009	0.19	109.78
MEDICAL, DENT	630,469,799	15.41	2.82
AGRICULTURE	7,056,665	2.91	80.33
REPAIRS & MAINTENANCE	1,118,017	4.87	76.88
TELEPHONE PARTS	112,591	0.38	168.60
REPAIR OF VEHICLES & JEWELRY	855,840	0.06	96
AGRICULTURE PRODUCTS AND SERVICES	110,305,983	3.69	75.95
COMPOSITE RATE FOR SERVICES PROVIDED	70,090,084	15.54	2.70
COMPOSITE RATE	15,689,018	0.03	1253.03
COMPOSITE RATE	51	1.61	0
REPAIRS & MAINTENANCE	7,639,350,923	9.57	7
SERVICES PROVIDED BY PERSONS NOT BUSINESS	1,813,430	14	12.67
FOR CONTRIBUTIONS AND FINANCIAL	596,119	0.19	98.85
EMPLOYER/WHOLE SALES	71.132	0.03	82.72

This is detailed level information which includes STRN, Business Name, taxable sales, effective rate, input tax, output tax, I/O ratio, refund, refund ratio and Income Tax.

Clicking 'Reg No' displays period wise summary of the selected case. Tax Year is selected and information based on Sales Tax returns is displayed. Following screen appears:

**Tax Period Wise Revenue Analysis:**

Tax Office: LTU ISLAMABAD      Tax Year: 0910      Reg name/No: TELECOM PAKISTAN (PVT.) LTD.  
Sector: TELEPHONE PARTS

Tax Period	Taxable Sales	Sales Tax	Effective Rate	Input Tax	Output Tax	I/O Ratio	Refund	Refund Ratio
201006	436,952,744	42,792,942	9.79	1,431,548	69,614,960	2.06		
201003	154,065,244	2,465,044	1.60	9,540,842	24,650,439	38.70		
201002	321,647,319	5,146,357	1.60	1,401,444	51,463,571	2.72		
201001	92,362,631	1,477,802	1.60	304,841	14,778,021	2.06		
200912	145,849,368	2,333,590	1.60	3,803,174	23,335,899	16.30		
200911	1,361,271,126	21,712,820	1.60	3,860,403	217,735,862	1.77		
200910	297,308,075	4,756,929	1.60	6,358,886	47,569,292	13.37		
200909	13,137,862	212,069	1.61	1,046,551	2,102,058	49.79		
200908	23,908,194	382,552	1.60	7,962,301	3,825,311	208.15		
	<b>2,846,502,563</b>	<b>81,280,105</b>	<b>2.86</b>	<b>35,709,990</b>	<b>455,075,413</b>	<b>7.85</b>		<b>0</b>

## 5. Dashboard

Dashboard provides summary and overall view of the selected cases. The screen displays various columns related to discrepancies like:

- Purchase
- Zero rated supplies
- Imports
- Exports
- Section 8B
- Commercial Imports
- Short payments
- Further Tax
- Non-Filing of ST & IT Return and IT Withholding Statement Discrepancy
- Inadmissible Input Tax (SRO.490) Discrepancy
- Extra Tax Chapter-XIII Discrepancy
- Reduce Rate Discrepancy
- Inadmissible STWH (SRO.660) Discrepancy

Each column has further three sub columns like

- No of registered persons
- Value
- Tax

A & P		Analysis		Dashboard		Responses		Collection		Contact Domain Team		FAQs																				
Discrepancies														Activity Log																		
Criteria																																
Discrepancies Type : <input type="button" value="Open"/> Tax Period : <input type="button" value="ALL"/> Category : <input type="button" value="Potential"/> <a href="#">View Referred Cases</a> <input type="button" value="Back"/>																																
RP = Registered Person, STWH = Sales Tax Withheld, IT NF represents the Income Tax Non Filer for the FY-2012 and FY-2013, Amount in Million Rs. <span style="color: red;">■</span> New Discrepancy <span style="color: green;">■</span> Updated Discrepancy																																
Dashboards. Sales Tax / Income Tax discrepancies have been found in the followings.																																
	Purchase			Zero Rated Supplies			Imports			Reduce Rate			Section 8B		Inadmis.STWH SRO 660		Short Payment		Further Tax		ST NF		IT NF		IT WH NF		Inadmis Input SRO 490		ExtraTax(CH. XIII)		Total	
	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	RP.	Tax	RP.	Tax	RP.	Tax	RP.	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	Tax	
CORPORATE RTO KARACHI	24	3,077	496	8	969	0	13	1,841	372	17	1,856	24	90	17	10	2	1	7	6,353	64	2	28	9	1,403	6	20	0	0	158	14096.53	1052	
CORPORATE RTO LAHORE	8	715	46	25	10,706	0	4	138	25	25	3,470	24	143	51	97	2	1	15	5,655	57	1	16	10	1,372	12	101	4	6	198	20683.71	477	
LTU ISLAMABAD	8	138	22	2	611	0	0	0	0	1	12	0	0	16	524	2	2	2	228	2	0	0	0	0	6	18	0	0	37	989.05	568	
LTU KARACHI	19	1,872	303	11	6,156	0	0	0	0	19	3,110	12	152	50	393	5	30	22	82,759	828	0	0	2	301	25	299	0	0	165	93896.98	2004	
LTU LAHORE	5	635	97	6	2,741	0	0	0	0	9	1,051	12	296	40	397	1	6	8	8,733	87	0	1	0	0	11	55	0	0	93	13159.27	938	
LTU-II KARACHI	2	60	10	5	956	0	0	0	0	5	777	5	26	15	61	1	1	5	5,357	54	0	3	4	485	7	73	0	0	53	7149.84	225	
RTO ABBOTTABAD	0	0	0	0	0	0	0	0	0	1	53	1	2	6	6	0	0	2	6,860	69	0	1	2	560	1	0	0	0	14	6913.59	77	
RTO BAHAWALPUR	1	194	35	3	1,117	0	0	0	0	0	1	2	3	11	0	0	1	427	4	1	3	0	0	1	0	0	0	0	14	1738.15	52	
RTO FAISALABAD	12	850	107	19	3,993	0	6	846	140	16	2,146	10	50	14	74	2	1	13	5,820	58	4	14	10	2,182	8	18	0	0	128	13654.21	448	
RTO GUJRANWALA	0	0	0	0	0	0	0	0	0	2	80	0	0	7	23	0	0	0	0	0	1	4	0	0	0	0	0	0	0	14	80.14	23
RTO HYDERABAD	3	156	25	2	285	0	1	94	18	2	249	4	18	14	22	4	2	3	224	2	0	3	3	599	5	31	0	0	44	1008.45	118	

After selecting tax period and clicking 'View report' leads to the following screen:

The Head of respective LTU/CRTO/RTO may view CREST cases both assigned to respective Zonal Heads and unassigned (if any). The system by default shows Potential Cases as shown in below image.

Discrepancies Type :  Tax Period :  Category :  [View Referred Cases](#)

RP = Registered Person, STWH = Sales Tax Withheld, IT NF represents the Income Tax Non Filer for the FY-2012 and FY-2013, Amount in Million Rs. ■ New Discrepancy ■ Updated Discrepancy

**Dashboards.** Sales Tax / Income Tax discrepancies have been found in the followings.

	Purchase			Zero Rated Supplies			Imports			Reduce Rate			Section 8B		Inadmis.STWH SRO 660		Short Payment		Further Tax		ST NF	IT NF	IT WH NF	Inadmis Input SRO 490		ExtraTax(CH. XIII)		Total					
	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	Tax	RP.	Tax	RP.	Tax	RP.	Value	Tax	RP.	RP.	RP.	ST Purchase	RP.	Tax	RP.	Tax	RP.	Value	Tax	
CIR Z 01	3	588	94	0	0	0	1	5	1	0	0	0	3	4	1	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	594	103
CIR Z 03	6	298	48	0	0	0	4	257	46	0	0	0	6	17	0	0	0	0	0	1	836	8	1	0	0	0	0	0	0	18	1392	120	
CIR Z 04	14	2,361	387	2	207	0	12	1,109	223	3	230	17	38	4	1	0	0	0	4	906	9	6	4	0	0	0	0	0	0	62	4813	657	
CIR Z 05	6	361	61	0	0	0	5	1,438	261	0	0	0	6	15	2	0	0	0	0	0	0	0	0	0	0	1	4	0	20	1798	341		
Unassigned_Cases	4	1,103	177	2	3,510	0	3	793	137	3	755	7	46	1	3	0	0	0	1	361	4	0	44	0	0	0	0	0	0	92	6522	367	
WH_Unassigned_Cases	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18	2,064	0	0	0	0	18	2064	0	
<b>Total</b>	<b>33</b>	<b>4,711</b>	<b>767</b>	<b>4</b>	<b>3,717</b>	<b>0</b>	<b>25</b>	<b>3,602</b>	<b>668</b>	<b>6</b>	<b>985</b>	<b>39</b>	<b>120</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>2,103</b>	<b>21</b>	<b>7</b>	<b>48</b>	<b>18</b>	<b>2,064</b>	<b>1</b>	<b>4</b>	<b>218</b>	<b>17,183</b>	<b>1,588</b>				

To view all cases option "All" under Category be used as shown in below image.

Discrepancies Type :  Tax Period :  Category :  [View Referred Cases](#)

RP = Registered Person, STWH = Sales Tax Withheld, IT NF represents the Income Tax Non Filer for the FY-2012 and FY-2013, Amount in Million Rs. ■ New Discrepancy ■ Updated Discrepancy

**Dashboards.** Sales Tax / Income Tax discrepancies have been found in the followings.

	Purchase			Zero Rated Supplies			Imports			Reduce Rate			Section 8B		Inadmis.STWH SRO 660		Short Payment		Further Tax		ST NF	IT NF	IT WH NF	Inadmis Input SRO 490		ExtraTax(CH. XIII)		Total				
	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	Tax	RP.	Tax	RP.	Tax	RP.	Value	Tax	RP.	RP.	RP.	ST Purchase	RP.	Tax	RP.	Tax	RP.	Value	Tax
CIR Z 01	19	1,218	164	11	1,700	0	22	199	40	4	30	27	30	93	26	4	0	10	782	8	31	0	0	0	0	2	2	0	0	225	3958	271
CIR Z 02	1	35	6	7	22	0	3	6	6	0	0	2	18	7	3	0	0	1	70	1	2	66	0	0	0	0	0	0	23	133	34	
CIR Z 03	38	1,407	247	19	343	0	50	1,534	286	1	7	69	151	192	80	5	1	11	1,840	18	86	54	0	0	2	2	0	0	480	5147	786	
CIR Z 04	142	6,980	1,206	51	2,218	0	215	3,995	1,015	17	431	246	584	614	198	15	3	62	9,371	94	276	235	0	0	6	133	0	0	1650	23168	3236	
CIR Z 05	43	1,451	255	11	584	0	24	1,641	300	5	51	43	92	178	114	0	0	13	1,228	12	63	47	0	0	4	5	1	0	386	4958	778	
Unassigned_Cases	23	1,457	238	27	5,751	0	31	941	179	7	815	52	128	132	37	5	1	7	2,218	22	48	3,137	0	0	0	0	0	0	4924	11199	605	
WH_Unassigned_Cases	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	95	9,478	0	0	0	0	95	9478	0	
<b>Total</b>	<b>266</b>	<b>12,548</b>	<b>2,116</b>	<b>126</b>	<b>10,618</b>	<b>0</b>	<b>345</b>	<b>8,316</b>	<b>1,826</b>	<b>34</b>	<b>1,334</b>	<b>439</b>	<b>1,003</b>	<b>1,216</b>	<b>458</b>	<b>29</b>	<b>5</b>	<b>104</b>	<b>15,509</b>	<b>155</b>	<b>506</b>	<b>3,539</b>	<b>95</b>	<b>9,478</b>	<b>14</b>	<b>142</b>	<b>1</b>	<b>7,783</b>	<b>58,041</b>	<b>5,710</b>		

Similarly, the Zonal Head/Range Head and Unit Officer may view all CREST cases as shown in the following images:-

### Zonal Head Dashboard

Discrepancies Type :  Tax Period :  Category :  [View Referred Cases](#)

RP = Registered Person, STWH = Sales Tax Withheld, IT NF represents the Income Tax Non Filer for the FY-2012 and FY-2013, Amount in Million Rs. ■ New Discrepancy ■ Updated Discrepancy

**Dashboards.** Sales Tax / Income Tax discrepancies have been found in the followings.

	Purchase			Zero Rated Supplies			Imports			Reduce Rate			Section 8B		Inadmis.STWH SRO 660		Short Payment		Further Tax		ST NF	IT NF	IT WH NF	Inadmis Input SRO 490		ExtraTax(CH. XIII)		Total			
	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	Tax	RP.	Tax	RP.	Tax	RP.	Value	Tax	RP.	RP.	RP.	ST Purchase	RP.	Tax	RP.	Tax	RP.	Value
ADCIR Z 04 R 01	23	410	67	9	369	0	7	108	19	0	0	16	28	123	37	0	0	0	0	0	14	84	0	0	2	23	0	0	195	888	172
ADCIR Z 04 R 02	71	3,681	621	30	1,563	0	148	2,096	594	13	344	152	367	309	87	11	3	37	6,670	67	163	143	0	0	3	2	0	0	991	14512	1743
ADCIR Z 04 R 03	32	1,940	360	4	164	0	34	645	150	1	10	42	95	102	28	3	0	18	2,118	21	59	8	0	0	0	0	0	0	302	4877	655
ADCIR Z 04 R 04	16	948	158	8	122	0	26	1,146	253	3	76	36	94	80	46	1	0	7	583	6	40	0	0	0	1	108	0	0	219	2890	666
<b>Total</b>	<b>142</b>	<b>6,979</b>	<b>1,206</b>	<b>51</b>	<b>2,218</b>	<b>0</b>	<b>215</b>	<b>3,995</b>	<b>1,016</b>	<b>17</b>	<b>430</b>	<b>246</b>	<b>584</b>	<b>614</b>	<b>198</b>	<b>15</b>	<b>3</b>	<b>62</b>	<b>9,371</b>	<b>94</b>	<b>276</b>	<b>235</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>133</b>	<b>0</b>	<b>0</b>	<b>1,707</b>	<b>23,167</b>	<b>3,236</b>

### Range Head Dashboard

Discrepancies Type :  Tax Period :  Category :  [View Referred Cases](#)

RP = Registered Person, STWH = Sales Tax Withheld, IT NF represents the Income Tax Non Filer for the FY-2012 and FY-2013, Amount in Million Rs. ■ New Discrepancy ■ Updated Discrepancy

**Dashboards.** Sales Tax / Income Tax discrepancies have been found in the followings.

	Purchase			Zero Rated Supplies			Imports			Reduce Rate			Section 8B		Inadmis.STWH SRO 660		Short Payment		Further Tax			ST NF		IT NF		IT WH NF		Inadmis Input SRO 490		ExtraTax (CH. XIII)		Total		
	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	Tax	RP.	Tax	RP.	Tax	RP.	Value	Tax	RP.	Value	RP.	Value	RP.	Value	RP.	Tax	RP.	Tax	RP.	Value	Tax
AC IRE & C Z-4 U-8	1	6	1	1	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	50	1
Deputy Commissioner E & C Z-4 U-4	36	2,244	369	10	451	0	71	780	323	6	275	59	219	112	23	6	1	15	2,139	21	73	7	0	0	0	2	1	0	0	409	5939	961		
Deputy Commissioner E & C Z-4 U-5	11	516	96	5	55	0	29	828	174	2	16	21	30	74	32	1	0	10	1,542	15	19	0	0	0	0	0	0	0	0	173	3060	348		
Deputy Commissioner E & C Z-4 U-6	23	916	155	14	1,013	0	48	488	97	5	54	72	118	123	32	3	2	12	2,988	30	71	92	0	0	1	0	0	0	0	505	5463	434		
Unassigned_Cases	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51	0	0	
<b>Total</b>	71	3,682	621	30	1,563		148	2,096	594	13	345	152	367	309	87	11	3	37	6,669	66	163	141			3	1				1,140	14,512	1,744		

### Unit Officer Dashboard

Discrepancies Type :  Tax Period :  Category :  [View Referred Cases](#)

RP = Registered Person, STWH = Sales Tax Withheld, IT NF represents the Income Tax Non Filer for the FY-2012 and FY-2013, Amount in Million Rs. ■ New Discrepancy ■ Updated Discrepancy

**Dashboards.** Sales Tax / Income Tax discrepancies have been found in the followings.

	Purchase			Zero Rated Supplies			Imports			Reduce Rate			Section 8B		Inadmis.STWH SRO 660		Short Payment		Further Tax			ST NF		IT NF		IT WH NF		Inadmis Input SRO 490		ExtraTax (CH. XIII)		Total		
	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	Tax	RP.	Tax	RP.	Tax	RP.	Value	Tax	RP.	Value	RP.	Value	RP.	Value	RP.	Tax	RP.	Tax	RP.	Value	Tax
Deputy Commissioner E & C Z-4 U-6	23	916	155	14	1,013	0	48	488	97	5	54	72	118	123	32	3	2	12	2,988	30	71	92	0	0	0	0	0	1	0	0	0	505	5463	434
<b>Total</b>	23	916	155	14	1,013		48	488	97	5	54	72	118	123	32	3	2	12	2,988	30	71	92			1					505	5,463	434		

To view Temp Deferred Cases option **“Temp Deferred”** be used under **Discrepancies Type** as shown in the below image:-

Discrepancies Type :  Tax Period :  Category :  [View Referred Cases](#)

RP = Registered Person, STWH = Sales Tax Withheld, IT NF represents the Income Tax Non Filer for the FY-2012 and FY-2013, Amount in Million Rs. ■ New Discrepancy ■ Updated Discrepancy

**Dashboards.** Sales Tax / Income Tax discrepancies have been found in the followings.

	Purchase			Zero Rated Supplies			Imports			Reduce Rate			Section 8B		Inadmis.STWH SRO 660		Short Payment		Further Tax			ST NF		IT NF		IT WH NF		Inadmis Input SRO 490		ExtraTax (CH. XIII)		Total			
	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	Tax	RP.	Tax	RP.	Tax	RP.	Value	Tax	RP.	Value	RP.	Value	RP.	Value	RP.	Tax	RP.	Tax	RP.	Value	Tax	
Deputy Commissioner E & C Z-4 U-6	107	202	34	0	0	0	30	58	9	0	0	276	58	0	0	7	0	34	0	4	0	0	0	0	0	0	0	0	1	0	0	0	629	260	105
<b>Total</b>	107	202	34				30	58	9			276	58			7		34		4						1					629	260	105		

The Unit officer may view referred cases (if any) from other LTUs/CRTOs/RTOs by pressing **“View Referred Cases”** as shown in below image:

Discrepancies Type :  Tax Period :  Category :  [View Referred Cases](#)

RP = Registered Person, STWH = Sales Tax Withheld, IT NF represents the Income Tax Non Filer for the FY-2012 and FY-2013, Amount in Million Rs. ■ New Discrepancy ■ Updated Discrepancy

**Dashboards.** Sales Tax / Income Tax discrepancies have been found in the followings.

	Purchase			Zero Rated Supplies			Imports			Reduce Rate			Section 8B		Inadmis.STWH SRO 660		Short Payment		Further Tax			ST NF		IT NF		IT WH NF		Inadmis Input SRO 490		ExtraTax (CH. XIII)		Total			
	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	Tax	RP.	Tax	RP.	Tax	RP.	Value	Tax	RP.	Value	RP.	Value	RP.	Value	RP.	Tax	RP.	Tax	RP.	Value	Tax	
Deputy Commissioner E & C Z-4 U-6	107	202	34	0	0	0	30	58	9	0	0	276	58	0	0	7	0	34	0	4	0	0	0	0	0	0	0	0	1	0	0	0	629	260	105
<b>Total</b>	107	202	34				30	58	9			276	58			7		34		4						1					629	260	105		

### 5.1. Purchase Discrepancies

Details of purchase discrepancy are displayed upon clicking the RPs column under the heading of Purchase Discrepancy and following screen will be displayed:

On this screen you can view the details of taxpayers in their purchase anomalies, once the system has identified a discrepancy, and intimation is sent to taxpayer, the reply of this intimation is due within 15 days of the date of intimation

A & P Analysis Dashboard Discrepancies Collection Contact Domain Team FAQs																
Tax Office Units:																
Tax Period: ALL		Office: LPU ISLAMABAD		NTN/STRN:		Intimation Status: ALL		Days Passed Greater than:								
Discrepancy Type: Purchase		Sort by: Response awaited from Desc Order														
Sector: ALL		Sub-sector: ALL														
<input type="button" value="Send Intimation"/> <input type="button" value="View Report"/> <input type="button" value="Back"/>																
Filer-NP = Filer Non-Payment, Filer-P = Filer with Payment. Black color represents the response awaited from Tax Officer Side. Red color represents the response awaited from Tax Payer Side.																
Total Pages : 7    First Page    Next    Go to page 1    Go    Previous    Last Page    Total Records: 128																
Sr. No	Period	NTN	Name / Business Name	Total Discrepancy Value	Sales Tax	Return Status	Discrepancy Profile	View	View Discrepancies		Response Awaited					
									All	Responses	From	Since	Count Down	Days Passed	Intimate Count	Intimate History
1	201107	6711579	OMPAK LIMITED	44,262,540	7,287,631	Pay-Filer	Discrepancy Profile				Tax Payer	9/20/2013	0	13	6	View
2	201107	6837148	SHAR PETROLEUM CORPORATION LIMITED	6,700	1,072	Pay-Filer	Discrepancy Profile				Tax Payer	8/22/2013	0	42	1	View
3	201107	6711579	OMPAK LIMITED	10,422,094	1,665,213	Pay-Filer	Discrepancy Profile				Tax Payer	8/27/2013	0	37	3	View
4	201107	6705563	M/S ALCATEL LUCENT PAKISTAN LIMITED	758,438	126,771	Pay-Filer	Discrepancy Profile				Tax Payer	8/27/2013	0	37	6	View
5	201107	6834780	SHAR INDUSTRIES LIMITED	1,196,928	191,508	Pay-Filer	Discrepancy Profile				Tax Payer	8/23/2013	0	41	1	View
6	201107	6705782	Shah Rafiqs Limited	22,717,244	3,634,739	Pay-Filer	Discrepancy Profile				Tax Payer	8/22/2013	0	42	1	View
7	201107	6837118	PETROLEUM EXPLORATION (SHAR) LIMITED	69,848	11,106	Pay-Filer	Discrepancy Profile				Tax Payer	8/22/2013	0	42	1	View
8	201107	6837480	M/S NOBEL ACETATES LIMITED	165,600	26,496	Pay-Filer	Discrepancy Profile				Tax Payer	8/23/2013	0	41	1	View
9	201107	6837480	M/S NOBEL UNIT 2 LIMITED	63,339	10,134	Pay-Filer	Discrepancy Profile				Tax Payer	8/23/2013	0	41	1	View

### Blinking Mechanism

There is an important column on this screen namely "From" under the heading of "Response awaited"

Response Awaited					
From	Since	Count Down	Days Passed	Intimate Count	
Tax Payer	9/20/2013	0	13	6	
Tax Payer	8/22/2013	0	42	1	
Tax Payer	8/27/2013	0	37	3	
Tax Payer	8/27/2013	0	37	6	
Tax Payer	8/23/2013	0	41	1	

If the response is pending on taxpayer side, System will show a blinking icon in red color, and if the response is pending from tax officer side then system will show a blinking icon in black color in order to withdraw the attention of tax official

You can also view the Discrepancy in formatted PDF document, Responses against that discrepancy, and detailed intimation history by clicking the appropriate PDF icon.

### 5.2. Zero rated supplies

It is the second column of main dash board where you can view the details of discrepancies related to erroneous zero rated supplies

Upon clicking the link of RPs you will be shown a detailed list of zero rated supplies discrepancies where each column is self-explanatory, like the purchase discrepancy here again you will have blinking mechanism

Sr. No	Period	NTN	Name / Business Name	Total Discrepancy Value	Sales Tax	Return Status	Discrepancy	Profile	All Responses	From	Since	Count Down	Days Passed	Intimate Count	Intimate History
1	201111	0000046	GEORGE SALMAN FIBRE LIMITED	41,488,237		Nil-Filer	Discrepancy	Profile	⚠					0	
2	201111	0000046	KIZWAN TEXTILE MILLS LIMITED	6,527,370		Pay-Filer	Discrepancy	Profile	⚠					0	
3	201109	0000046	GEORGE SALMAN FIBRE LIMITED	52,639,500		Nil-Filer	Discrepancy	Profile	⚠					0	
4	201203	0000046	GEORGE SALMAN FIBRE LIMITED	206,000		Nil-Filer	Discrepancy	Profile	⚠					0	
5	201201	0000046	GEORGE SALMAN FIBRE LIMITED	14,877,585		Nil-Filer	Discrepancy	Profile	⚠					0	
6	201112	0000046	GEORGE SALMAN FIBRE LIMITED	21,822,305		Nil-Filer	Discrepancy	Profile	⚠					0	
7	201107	0000046	KIZWAN TEXTILE MILLS LIMITED	2,590,000		Pay-Filer	Discrepancy	Profile	⚠					0	
8	201301	0000046	KIZWAN TEXTILE MILLS LIMITED	4,578,000		Pay-Filer	Discrepancy	Profile	⚠					0	

### 5.3 Imports Discrepancies

Upon clicking the RPs column under the heading of Imports on main dashboard you will have details about import discrepancies as shown in below image:

Sr. No	Period	NTN	Name / Business Name	Total Discrepancy Value	Sales Tax	Return Status	Discrepancy	Profile	All Responses	From	Since	Count Down	Days Passed	Intimate Count	Intimate History	
1	201203	3207202	M/S ISLAMABAD FARMS	84,106	282,596	Nil-Filer	Discrepancy	Profile	⚠	⚠	Tax Payer	8/31/2013	0	33	1	<a href="#">View</a>
2	201110	3207202	M/S ISLAMABAD FARMS	2,481,279	397,005	Nil-Filer	Discrepancy	Profile	⚠	⚠	Tax Payer	8/31/2013	0	33	1	<a href="#">View</a>
3	201206	3207202	M/S ISLAMABAD FARMS	67,144	225,605	Nil-Filer	Discrepancy	Profile	⚠	⚠	Tax Payer	8/31/2013	0	33	1	<a href="#">View</a>
4	201212	2221891	M/S SARACHI STEEL RO-ROLLING MILLS	674,713		Nil-Filer	Discrepancy	Profile	⚠	⚠	Tax Payer	9/3/2013	0	30	1	<a href="#">View</a>
5	201110	0482600	M/S MERRICK PHARMACEUTICALS PAKISTAN PVT LTD.	8,663	103,641	Nil-Filer	Discrepancy	Profile	⚠	⚠	Tax Payer	8/31/2013	0	33	1	<a href="#">View</a>
6	201202	1263351	M/S MERRICK HEALTH CARE	1,196,169	191,387	Pay-Filer	Discrepancy	Profile	⚠	⚠	Tax Payer	8/31/2013	0	33	1	<a href="#">View</a>
7	201209	3207202	M/S ISLAMABAD FARMS	93,495	314,142	Nil-Filer	Discrepancy	Profile	⚠	⚠	Tax Payer	9/3/2013	0	30	1	<a href="#">View</a>
8	201204	3207202	M/S ISLAMABAD FARMS	408,653	1,373,074	Nil-Filer	Discrepancy	Profile	⚠	⚠	Tax Payer	8/31/2013	0	33	1	<a href="#">View</a>

Same blinking mechanism can be seen on this screen as well.

Also you can change the searching criteria just above the list in order to perform your desired search like shown below:

**5.4. Exports Discrepancies**

Upon clicking the RPs column under the heading of Exports on main dashboard you will have details about export discrepancies as shown in below image:

Sr. No	Period	NTN	Name / Business Name	Total Discrepancy Value	Sales Tax	Return Status	Discrepancy Profile	View	All Responses	From	Since	Count Down	Days Passed	Intimate Count	Intimate History
1	201207	009923	ABDUL BROTHERS ZARAF INDUSTRIES	1,360,686		Nil-Filer	Discrepancy Profile			Tax Payer	2/6/2013	0	239	2	View
2	201207	019904	ZARAF TEXTILE CORPORATION	5,032,548		Nil-Filer	Discrepancy Profile			Tax Payer	8/27/2013	0	37	4	View
3	201207	209917	AL-AJEE MOTOPLEX	2,563,783		Pay-Filer	Discrepancy Profile			Tax Payer	2/6/2013	0	239	2	View
4	201207	302122	S. K. RAJAL ENTERPRISES	4,247,564		Nil-Filer	Discrepancy Profile			Tax Payer	2/6/2013	0	239	2	View
5	201207	242960	M/S. RAJESH TEXTILES MILLS	1,461,400		Nil-Filer	Discrepancy Profile			Tax Payer	2/6/2013	0	239	2	View
6	201207	135242	INTERTEX	6,596,285		Nil-Filer	Discrepancy Profile			Tax Payer	2/6/2013	0	239	2	View
7	201207	133389	M/S. S.S. PHAROS	2,600,895		Nil-Filer	Discrepancy Profile			Tax Payer	2/6/2013	0	239	2	View
8	201207	009903	CRS STYLE	1,784,324		Nil-Filer	Discrepancy Profile			Tax Payer	2/6/2013	0	239	2	View

Same blinking mechanism can be seen on this screen as well.

Also you can change the searching criteria just above the list in order to perform your desired search like shown below:

## 5.5. Section 8B Discrepancies

If you will click on any link of the RPs column under heading “Section 8B”, the details of discrepancies related to section 8B will be displayed by system as shown in below image:

A & P Analysis Dashboard Discrepancies Collection Contact Domain Team FAQs															
Tax Office Units:															
Tax Period: ALL		Office: RTO ISLAMABAD		NTN/STRN:		Intimation Status: ALL Intimated									
Discrepancy Type: Section 8B		Sort by: Response awaited from		Days Passed Greater than:											
Sector: ALL		Sub-sector: ALL													
<input type="button" value="Send Intimation"/> <input type="button" value="View Report"/> <input type="button" value="Back"/>															
Filer-NP = Filer Non-Payment, Filer-P = Filer with Payment, Black color represents the response awaited from Tax Officer Side, Red color represents the response awaited from Tax Payer Side.															
Total Pages : 1 <input type="button" value="First Page"/> <input type="button" value="Next"/> <input type="button" value="Go to page 1"/> <input type="button" value="Go"/> <input type="button" value="Previous"/> <input type="button" value="Last Page"/> Total Records: 11															
Sr. No	Period	NTN	Name / Business Name	Total Discrepancy Value	Sales Tax	Return Status	Discrepancy	Profile	All Responses	From	Since	Count Down	Days Passed	Intimate Count	Intimate History
1	201207	3732368	M/S OR GAS PVT LTD		342,313	Pay-Filer	Discrepancy	Profile		Tax Payer	8/28/2013	0	36	3	<a href="#">View</a>
2	201207	1637246	ADPAR AGENCIES		599,453	Pay-Filer	Discrepancy	Profile		Tax Payer	2/6/2013	0	239	2	<a href="#">View</a>
3	201207	4330452	M/S TRYING TRADERS		2,283,707	Nil-Filer	Discrepancy	Profile		Tax Payer	8/28/2013	0	36	50	<a href="#">View</a>
4	201207	3939643	MASH DISTRIBUTIONS (PRIVATE) LIMITED		538,905	Pay-Filer	Discrepancy	Profile		Tax Payer	2/6/2013	0	239	2	<a href="#">View</a>
5	201207	4332863	Road & General Ltd		727,719	Nil-Filer	Discrepancy	Profile		Tax Payer	2/6/2013	0	239	2	<a href="#">View</a>
6	201207	4337237	CITY DISTRIBUTORS		781,019	Nil-Filer	Discrepancy	Profile		Tax Payer	2/6/2013	0	239	2	<a href="#">View</a>
7	201207	4423359	SHARJA TOWN (PRIVATE) LIMITED		1,316,804	Nil-Filer	Discrepancy	Profile		Tax Payer	9/9/2013	0	24	5	<a href="#">View</a>
8	201207	4334823	M/S AL-WAZIR CERAMT		918,047	Nil-Filer	Discrepancy	Profile		Tax Payer	2/6/2013	0	239	2	<a href="#">View</a>
9	201207	3556677	AL SHARJA TRADING		3,903,484	Pay-Filer	Discrepancy	Profile		Tax Payer	2/6/2013	0	239	2	<a href="#">View</a>

Same blinking mechanism can be seen on this screen as well.

Also you can change the searching criteria just above the list in order to perform your desired search like shown below:

Tax Office Units:													
Tax Period: ALL		Office: RTO ABBOTTABAD		NTN/STRN:		Intimation Status: ALL Intimated							
Discrepancy Type: Import		Sort by: Response awaited from		Days Passed Greater than:									
Sector: ALL		Sub-sector: ALL											
<input type="button" value="Send Intimation"/> <input type="button" value="View Report"/> <input type="button" value="Back"/>													

## 5.6 Commercial Importers Discrepancies

Upon clicking the link under sub column (RPs) of main column namely “Comm. Imp”, System will display the details of discrepancies related to commercial importers:

A & P | Analysis | Dashboard | Discrepancies | Collection | Contact Domain Team | FAQs

**Tax Office Units:**

Tax Period: ALL | Office: I/F/ ISLAMABAD | NTN/STRN: | Intimation Status:  ALL  Intimated

Discrepancy Type: Commercial Import | Sort by: Response awaited from | Days Passed Greater than: | Desc Order

Sector: ALL | Sub-sector: ALL

Send Intimation | View Report | Back

Filer-NP = Filer Non-Payment, Filer-P = Filer with Payment, Black color represents the response awaited from Tax Officer Side, Red color represents the response awaited from Tax Payer Side.

Total Pages : 1 | First Page | Next | Go to page 1 | Go | Previous | Last Page | Total Records: 2

Sr. No	Period	NTN	Name / Business Name	Total Discrepancy Value	Sales Tax	Return Status	View		View Discrepancies		Response Awaited					
							Discrepancy	Profile	All	Responses	From	Since	Count Down	Days Passed	Intimate Count	Intimate History
1	201207	0711340	PAKISTAN TELEVISION CORPORATION LIMITED		118,921	Pay-Filer	Discrepancy	Profile			Tax Payer	6/14/2013	0	111	4	<a href="#">View</a>
2	201207	0804954	W'S CHINA INT'L WATER & ELECT. CORP		131,658	Null-Filer	Discrepancy	Profile			Tax Payer	8/29/2013	0	35	3	<a href="#">View</a>

You will have blinking mechanism on this screen as well. Also on search criteria you can perform any search you want:

**Tax Office Units:**

Tax Period: ALL | Office: I/F/ ISLAMABAD | NTN/STRN: | Intimation Status:  ALL  Intimated

Discrepancy Type: Commercial Import | Sort by: Response awaited from | Days Passed Greater than: | Desc Order

Sector: ALL | Sub-sector: ALL

Send Intimation | View Report | Back

Filer-NP = Filer Non-Payment, Filer-P = Filer with Payment, Black color represents the response awaited from Tax Officer Side, Red color represents the response awaited from Tax Payer Side.

Total Pages : 1 | First Page | Next | Go to page 1 | Go | Previous | Last Page | Total Records: 2

### 5.7. Short Payment Discrepancies

Upon clicking the previously mentioned link under the heading of “Short Payment”, you will be shown the details of short payments like this:

A & P Analysis Dashboard Discrepancies Collection Contact Domain Team FAQs																	
Tax Office Units:																	
Tax Period: ALL		Office: L/FY ISLAMABAD		NTN/STRN:		Intimation Status: <input checked="" type="radio"/> ALL <input type="radio"/> Intimated		Discrepancy Type: Short Payment		Sort by: Sales Tax Desc Order		Days Passed Greater than:					
Sector: ALL		Sub-sector: ALL		Send Intimation		View Report		Back									
Filer-NP = Filer Non-Payment, Filer-P = Filer with Payment, Black color represents the response awaited from Tax Officer Side., Red color represents the response awaited from Tax Payer Side.																	
Total Pages : 5    First Page    Next    Go to page 1    Go    Previous    Last Page    Total Records: 84																	
Sr. No	Period	NTN	Name / Business Name	Total Discrepancy Value	Sales Tax	Return Status	Discrepancy	Profile	All Responses	From	Since	Count Down	Days Passed	Intimate Count	Intimate History	Short Payment	
1	201306	0131360	CHINA RAILWAY GROUP LIMITED		38,968,565	Pay-Filer	Discrepancy	Profile						0		Intimation	
2	201306	0131360	QUALITY GROUP CORPORATION OF PAKISTAN (PRIVATE) LIMITED		22,109,387	Pay-Filer	Discrepancy	Profile		Tax Officer	9/18/2013		15	4	View	Intimation	
3	201306	0131360	CHINA RAILWAY GROUP LIMITED		3,530,705	Pay-Filer	Discrepancy	Profile						0		Intimation	
4	201306	0131360	CHINA RAILWAY GROUP LIMITED		2,916,039	Pay-Filer	Discrepancy	Profile						0		Intimation	
5	201306	0131360	CHINA RAILWAY GROUP LIMITED		2,668,899	Pay-Filer	Discrepancy	Profile						0		Intimation	
6	201306	0131360	CHINA RAILWAY GROUP LIMITED		2,425,321	Pay-Filer	Discrepancy	Profile		Tax Payer	9/26/2013		0	38	1	View	Intimation
7	201307	0131360	CHINA RAILWAY GROUP LIMITED		2,387,380	Pay-Filer	Discrepancy	Profile		Tax Payer	9/11/2013		0	22	2	View	Intimation

### 5.8 Further Tax Discrepancies

Further tax discrepancies may be seen by clicking the column under heading “Further Tax”, following screen will appear where you can provide the search criteria of your own desire or can view the discrepancies loaded under default search scheme:

A & P Analysis Dashboard Discrepancies Collection Contact Domain Team FAQs																
Tax Office Units:																
Tax Period: ALL		Office: L/FY ISLAMABAD		NTN/STRN:		Intimation Status: <input checked="" type="radio"/> ALL <input type="radio"/> Intimated		Discrepancy Type: Commercial Import		Sort by: Response awaited from Desc Order		Days Passed Greater than:				
Sector: ALL		Sub-sector: ALL		Send Intimation		View Report		Back								
Filer-NP = Filer Non-Payment, Filer-P = Filer with Payment, Black color represents the response awaited from Tax Officer Side., Red color represents the response awaited from Tax Payer Side.																
Total Pages : 1    First Page    Next    Go to page 1    Go    Previous    Last Page    Total Records: 2																
Sr. No	Period	NTN	Name / Business Name	Total Discrepancy Value	Sales Tax	Return Status	Discrepancy	Profile	All Responses	From	Since	Count Down	Days Passed	Intimate Count	Intimate History	Short Payment
1	201207	0131360	CHINA RAILWAY GROUP LIMITED		118,921	Pay-Filer	Discrepancy	Profile		Tax Payer	6/14/2013		0	111	4	View
2	201207	0131360	CHINA RAILWAY GROUP LIMITED		131,658	Null-Filer	Discrepancy	Profile		Tax Payer	8/29/2013		0	35	3	View

Similarly other discrepancies may also be seen by clicking the “RP” column under respective discrepancy.

## 6. Responses

This is another type of summary report where you can view the details of response received by Taxpayers and delivered by tax officials on particular discrepancy.

In-fact when a discrepancy is intimated, responses come from taxpayer side, now tax officials view those responses and do appropriate operations accordingly.

If tax officials feel the response is not sufficient he send taxpayer his observations and this conversation keeps on proceeding until the closure of discrepancy.

These types of conversations may be tracked through this summary report.

Sr No	Related Office	NTN	Tax Period	Name	Response By	Amount	Respond Through	Response Date	Discrepancy	Remarks
1	Corporate RTO Karachi	1019227	201212	GULF NET PAKISTAN (PRIVATE) LIMITED	Tax Payer	0.00	Disagree with supporting evidence	4/30/2017	Income Tax Non Filer	Read
2	Corporate RTO Karachi	0676907	201312	REGAL TEXTILE INDUSTRIES (PRIVATE) LIMITED	Tax Payer	0.00	Disagree with supporting evidence	5/3/2017	Inadmissible Input Tax	Read
3	Corporate RTO Karachi	0676907	201307	REGAL TEXTILE INDUSTRIES (PRIVATE) LIMITED	Tax Payer	0.00	Disagree with supporting evidence	5/3/2017	Inadmissible Input Tax	Read
4	Corporate RTO Karachi	0676907	201302	REGAL TEXTILE INDUSTRIES (PRIVATE) LIMITED	Tax Payer	0.00	Disagree with supporting evidence	5/3/2017	Import	Read
5	Corporate RTO Karachi	3359959	201212	M/S RAUF QASIM TEXTILE(PVT)LTD	Tax Payer	0.00	Agree for rectification of Return	7/31/2017	Supply	Read
6	Corporate RTO Karachi	3359959	201210	M/S RAUF QASIM TEXTILE(PVT)LTD	Tax Payer	0.00	Agree for rectification of Return	8/1/2017	Supply	Read
7	Corporate RTO Karachi	3359959	201210	M/S RAUF QASIM TEXTILE(PVT)LTD	Tax Payer	0.00	Agree for rectification of Return	8/1/2017	Supply	Read
8	Corporate RTO Karachi	3359959	201210	M/S RAUF QASIM TEXTILE(PVT)LTD	Tax Payer	0.00	Agree for rectification of Return	8/1/2017	Supply	Read
9	Corporate RTO Karachi	3359959	201209	M/S RAUF QASIM TEXTILE(PVT)LTD	Tax Payer	0.00	Agree for rectification of Return	8/1/2017	Supply	Read
10	Corporate RTO Karachi	3359959	201209	M/S RAUF QASIM TEXTILE(PVT)LTD	Tax Payer	0.00	Agree for rectification of Return	8/1/2017	Supply	Read
11	Corporate RTO Karachi	3359959	201208	M/S RAUF QASIM TEXTILE(PVT)LTD	Tax Payer	0.00	Agree for rectification of Return	8/1/2017	Supply	Read
12	Corporate RTO Karachi	3359959	201208	M/S RAUF QASIM TEXTILE(PVT)LTD	Tax Payer	0.00	Agree for rectification of Return	8/1/2017	Supply	Read
13	Corporate RTO Karachi	3359959	201207	M/S RAUF QASIM TEXTILE(PVT)LTD	Tax Payer	0.00	Agree for rectification of Return	8/1/2017	Supply	Read

## 7. Closed Discrepancies

It is another summary report to view the details of discrepancies that are closed, A discrepancy may be closed by an auto-procedure, or when a tax official feels that the response from taxpayer is quite satisfactory he can closed the discrepancy by choosing appropriate option, or a taxpayer submits the amount of discrepancy and gets his discrepancy closed.

This screen shows following columns:

Purchase		Zero Rated Supplies		Imports		Reduce Rate		Section 8B		Inadmis.STWH SRO 660		Short Payment		Further Tax		ST NF		IT WH NF		Inadmis Input SRO 490		ExtraTax (CH. XIII)		Total						
RP.	Tax	RP.	Tax	RP.	Tax	RP.	Tax	RP.	Tax	RP.	Tax	RP.	Tax	RP.	Tax	RP.	Tax	RP.	Tax	RP.	Tax	RP.	Tax	RP.	Tax	RP.	Tax			
14	1,268	212	7	844	0	3	119	25	2	187	8	165	0	0	5	0	12	0	9	15	7	6	5,324	9	31	0	0	88	2411.91	443
25	497	83	17	4,505	0	6	136	25	13	1,593	21	81	5	6	11	1	36	0	24	21	6	19	2,468	15	81	7	16	203	6701.42	318
18	2,651	448	0	0	0	0	0	0	1	35	6	74	7	121	12	43	15	0	116	2	1	0	0	8	26	0	0	71	2188.14	829
50	3,659	561	12	4,309	0	1	64	10	9	5,388	7	124	4	19	13	245	30	0	237	6	0	6	1,371	12	152	0	0	150	13360.18	1347
45	3,049	462	18	18,317	0	2	66	20	19	2,411	17	324	14	671	24	41	44	0	268	7	0	5	873	34	299	4	36	233	23235.06	2120
15	1,127	185	2	491	0	5	34	8	3	251	10	202	3	5	2	113	15	0	93	9	3	5	4,841	6	89	0	0	78	1903.28	695

## 8. Activity Log

System has provision to record each and every activity of taxpayer as well as tax officer, this summary report displays the activities performed on system by both type of users

Activity Log:						
Discrepancies						
Activity Log						
Office Title: ALL OFFICES Date From: 15-08-2017 Date To: 16-08-2017 Sort By: No Of Visit Order By: Descendin View Report Back						
Total Pages : 1 First Page Next Go to page 1 Go Previous Last Page Total Records: 14						
SrNo	Office	Officer Name	Designation	Visited Date	No Of Visits	View Detail
1	Corporate RTO Karachi	Shahid Nawaz	Assistant Commissioner	Wednesday, August 16, 2017	35	<a href="#">View</a>
2	Corporate RTO Karachi	Kamran Shahab	Assistant Commissioner(Prob)	Wednesday, August 16, 2017	24	<a href="#">View</a>
3	Corporate RTO Karachi	Shahid Nawaz	Assistant Commissioner	Wednesday, August 16, 2017	20	<a href="#">View</a>
4	Corporate RTO Karachi	Akhtar Saleem	Assistant Commissioner	Tuesday, August 15, 2017	2	<a href="#">View</a>
5	Corporate RTO Lahore	Ali Ahsan Warraich	Deputy Commissioner	Wednesday, August 16, 2017	6	<a href="#">View</a>
6	Corporate RTO Lahore	Hafiz Abdul Waris	Assistant Manager (Audit)	Wednesday, August 16, 2017	3	<a href="#">View</a>
7	Corporate RTO Lahore	Muhammad Shahid Shaukat	Auditor	Wednesday, August 16, 2017	3	<a href="#">View</a>
8	Corporate RTO Lahore	Shafqat Ali Bhatti	Inspector	Tuesday, August 15, 2017	3	<a href="#">View</a>
9	Corporate RTO Lahore	Mateen Ahmad	Auditor	Wednesday, August 16, 2017	1	<a href="#">View</a>
10	LTU Karachi	Syed Mohsin Ali Shah	Deputy Commissioner	Wednesday, August 16, 2017	4	<a href="#">View</a>
11	LTU Lahore	Mahak Mansoor	Assistant Commissioner	Wednesday, August 16, 2017	62	<a href="#">View</a>
12	RTO Faisalabad	Huma Sarwar	Deputy Commissioner	Tuesday, August 15, 2017	13	<a href="#">View</a>
13	RTO Lahore-II	Kehkshan Khan	Deputy Commissioner	Wednesday, August 16, 2017	1	<a href="#">View</a>
14	RTO Multan	Sana Aslam Janjua	Deputy Commissioner	Tuesday, August 15, 2017	9	<a href="#">View</a>
						186

The online summary report displays the columns like Office, Officer Name, Designation, Screen Name, System visited date, no of visits on that date.

## 9. ATL Analysis

It is another important summary report that displays the count of those registered persons that are:

- Request for Activation Returned for Review
- Request for Non-Activation
- Request for Non-Activation Returned for Review
- Non-Activation Approved
- Activation Approved

Each concept is placed in respect to the discrepancies and segregated information is displayed on screen as seen below:

ATL										
Status: ALL From Date: 15/06/2017 To Date: 16/08/2017										
Office: ALL Tax Payer Name: Officer Name: Sort By: Date NTN:										
Total Pages : 1 First Page Next Previous Last Page Go to page 1 Go Total Records: 17 View Report Back										
Sr No	NTN	STRN	Tax Payer Name	Officer's Office	Officer's Name	Reviewed By	Entry Date	Process Date	Status	Remarks Details
1	1229789	0305870834591	M/S METALINE ENGINEERING CO	RTO-II LAHORE	Abdul Khaliq	Muhammad Shahid Shaukat	03-Jul-2017	03-Jul-2017	Activation Approved	Remarks Details
2	3156299	0303999936064	SHARIF & SONS	RTO-II LAHORE	Akhtar Ali Shah	Muhammad Shahid Shaukat	04-Aug-2017	04-Aug-2017	Requested for Non-Activation	Remarks Details
3	2959420	2500509400346	UMER SILK FACTORY	RTO GUJRANWALA	Ahmad Taimoor	Muhammad Shahid Shaukat	04-Jul-2017	06-Jul-2017	Activation Approved	Remarks Details
4	3823463	0300382346319	HAFIZ TRADERS	RTO-II LAHORE	Muhammad Safdar Hussain	Mateen Ahmad	09-Aug-2017	10-Aug-2017	Activation Approved	Remarks Details
5	2181044	0408190500519	M/S SANAAAN ENTERPRISES	RTO BAHAWALPUR	Mauj Ali	Mateen Ahmad	17-Jun-2017	19-Jun-2017	Activation Approved	Remarks Details
6	1931318	0408871102066	RABBANI AUTOS CENTER	RTO BAHAWALPUR	Muhammad Khawar Ilyas	Mateen Ahmad	17-Jun-2017	19-Jun-2017	Activation Approved	Remarks Details
7	3970377	2100397037712	IM EUREKA & COMPANY	RTO BAHAWALPUR	Mauj Ali	Mateen Ahmad	17-Jun-2017	19-Jun-2017	Activation Approved	Remarks Details
8	1408266	0300999963337	BAHRIA CARGO SERVICES	RTO-II LAHORE	Muhammad Arshad Ch.	Mateen Ahmad	19-Jul-2017	19-Jul-2017	Activation Approved	Remarks Details
9	1126281	0309390012828	AL AHMAD INDUSTRIES	RTO-II LAHORE	Atif Nawaz Warriach	Mateen Ahmad	19-Jun-2017	19-Jun-2017	Activation Approved	Remarks Details
10	1217486	0304150000555	QAMER OIL MILLS	Corporate RTO Lahore	Neelam Iftal	Muhammad Shahid Shaukat	20-Jun-2017	20-Jun-2017	Activation Approved	Remarks Details
11	1526323	1100511126937	TEPO INDUSTRIES	RTO-III KARACHI	Qazi Irfan Ahmed	Muhammad Shahid Shaukat	20-Jun-2017	20-Jun-2017	Activation Approved	Remarks Details
12	2368312	2600236831219	MULTICOLOURS	RTO ISLAMABAD	Ishtaq Ahmed	Muhammad Shahid Shaukat	20-Jun-2017	20-Jun-2017	Activation Approved	Remarks Details
13	2838818	0304620081919	S.M INTERNATIONAL	RTO-II LAHORE	Atif Nawaz Warriach	Muhammad Shahid Shaukat	21-Jun-2017	21-Jun-2017	Activation Approved	Remarks Details
14	2963115	1200850078191	PRIME TRADERS	RTO-II KARACHI	Badar Ayub	Muhammad Shahid Shaukat	24-Jun-2017	29-Jun-2017	Activation Approved	Remarks Details
15	2794965	0310490002137	PAK TRADERS	RTO-II LAHORE	Javeria Hayat	Mateen Ahmad	27-Jul-2017	27-Jul-2017	Activation Approved	Remarks Details

## 10. Collection

This is the summary report on Collection through CREST; report has search criteria where you can feed in following three parameters:

1. From Date: Start date from where you want to see the collected amount
2. To Date: To date to which you want to see the collected amount
3. Category of Collection: There are eight categories at the moment in which amount can be collected you provide some particular category or choose ALL option.

Note: The collection figures in this report are being shown on the basis of Taxpayers' responses and declarations, hence are not verified as such. These figures are preliminary and officers can verify and advise taxpayers accordingly for correction in case of conflict. Therefore there are sometime variations

From: 01/04/2017 To: 16/08/2017 Category: ALL View Report

Revenue Collection through CREST:

Offices	Registered Persons	Amount Deposited
LTU KARACHI	15	42,717,015
Corporate RTO Karachi	6	9,484,031
Corporate RTO Lahore	15	7,031,346
RTO-III KARACHI	11	6,080,011
LTU-II KARACHI	6	6,018,721
LTU LAHORE	19	5,578,991
RTO FAISALABAD	19	3,432,039
RTO PESHAWAR	3	2,352,469
RTO MULTAN	9	1,453,461
RTO-II KARACHI	2	1,313,550
RTO QUETTA	1	1,099,360
RTO GUJRANWALA	4	714,200
RTO SIALKOT	2	514,991
RTO HYDERABAD	1	234,360

## 11. CREST Domain Team

CREST System has the provision to record and resolve the issues faced by various tax officials in field offices for this purposes every tax official has access to well defined interface by clicking on the Contact Domain Team menu as shown below:



By clicking the displayed link system will show the following screen:

Back to CREST  
Operational Issues  
Register your issue and let the support team help you.

Filter Criteria

Module: Crest Category: All Status: Open Issue Type: Bug

From: 03/10/2013 To: 03/10/2013 Title:

NTN:  STRN:  CNIC:

Reported by me  Reported by all

Load Issues

On this screen you have very comprehensive searching mechanism where you can search any issue:

- Within a given date range
- By issue category
- By the status of issue like Open, Close, In-progress, resolved
- Issue type like Bug, Enhancement, and Suggestion

- Issue about NTN, STRN, CNIC

After providing your search criteria you will click on the button namely “Load Issues” and system will display you a detailed list of issues like this:

**Back to Crest**  
**Operational Issues**  
Register your issue and let the support team help you.

Filter Criteria: Module: Crest, Category: All, Status: Open, Issue Type: Bug, From: 08/10/2012, To: 03/10/2013, Title: , Reported by: Reported by all, Load Issues

Reported By	Module	NTN	Issue Title	Status	Issue Type	Reporting Official	Reported Date
Akbara Khan	Crest		Jurisdiction	Open	Bug	Akbar A Khan	10/3/2013 1:17:35 PM
Aasim Idrees	Crest	3618287	show cause notice in case of short payment is not being recorded in CREST	Open	Bug		10/2/2013 1:15:11 PM
Akbara Khan	Crest		Short payment system overlook	Open	Bug	Akbar A Khan	10/2/2013 12:07:00 PM
Akbara Khan	Crest		CREST	Open	Bug	AKBAR A KHAN	10/2/2013 11:09:42 AM
Aasim Idrees	Crest	2932217	FEED BACK HQ	Open	Bug	Shamshad Gul	10/1/2013 4:20:30 PM
Faisal Irshad	Crest		Further Tax Incomman Tab	Open	Bug	Aasim Idrees	9/30/2013 5:35:47 PM
Fida Muhammad	Crest	0688186	victory pipes industries	Open	Bug		9/30/2013 3:59:12 PM
Muhammad Asim Qadir Haya	Crest	1418598	crest discrepancy not displayed	Open	Bug		9/30/2013 12:38:44 PM
Muhammad Asim Qadir Haya	Crest	0711560	Org error	Open	Bug		9/30/2013 12:26:30 PM
Syed Zubair Shah	Crest		CREST DATA MISSING	Open	Bug	SYED ZUBAIR SHAH, DC (JR) E & C-1, ZONE-I	9/27/2013 6:03:38 PM

Upon clicking any link against the title of issue a popup or new tab window will appear with the original reported text having a button namely “reply” on it as shown below

Page 1 of 1

Author: Akbara Khan, Title: Jurisdiction, Posted at: 03/10/2013 01:17:35 PM, Reply

NTN 3330065 M/s Madina Autos address Gujar Khan, falls in the jurisdiction of RTO Rawalpindi. The R/p deposited the short paid amount of Rs.101,160/-. When the CREST was consulted for updation of feed back, it was noticed that the R/P not reflects in this RTO list. When the ALL option were pressed instead of RTO RWP, the R/p appeared. Feedback updated. Kindly updated the jurisdiction accordingly.

Best viewable at 1024 X 768 resolution. ©2011 Pakistan Revenue Automation (Pvt) Ltd

Click the reply link and your remarks will be recorded into system. For registering a new issue you will click on the register new Issue button like shown in below image:

**Back to Crest**  
**Operational Issues**  
Register your issue and let the support team help you.

Filter Criteria: Module: Crest, Category: All, Status: Open, Issue Type: Bug, From: 09/10/2013, To: 09/10/2013, Title: , Reported by: Reported by all, Load Issues, Register New Issue

Now fill all the required fields and add remarks in the space provided and press save button. Your issue will be transmitted to the “CREST Domain Team”

**Register New Issue**

Module: <input type="text" value="Crest"/>	Category: <input type="text" value="Admissibility of Section 8B"/> <input type="button" value="New"/> <input type="button" value="Edit"/>
Issue Type: <input type="text" value="Bug"/>	Attach File: <input type="button" value="Browse..."/>
Title of Issue: <input type="text"/>	
NTN: <input type="text"/>	STRN: <input type="text"/>
CNIC: <input type="text"/>	Issue Reporting Official: <input type="text"/>

## 12. FAQs

For even more facilitation of tax officer, a dedicated section of FAQ (Frequently asked questions) is designed where at any time user can view the pre-defined guidance help regarding any complex situation.

[Back to Crest](#)

[Frequently Asked Questions](#)

[General Procedure for Resolution of Issues](#)

[Crest User Manual](#) [ITMS User Manual](#)

**1. How can a registered person may be excluded from Active Taxpayer's list (ATL)?**

If the registered person does not give electronic response to the CREST discrepancies within the prescribed time as laid down in Sales Tax General Order 34 of 2010 dated 16th September, 2010, he may be forwarded for exclusion from ATL by the concerned officer.

**2. What is a potential case?**

Potential case is a case which is selected by the CREST Domain Team out of total cases on the basis of amount involved and serious nature of discrepancy.

**3. How can an officer contact with CREST Domain Team?**

In case of any difficulty or query, the officer may contact CREST Domain Team through “contact domain team tab” available on Dash board of CREST.

**4. In case of purchase discrepancy in a specific month, if a buyer responses that he has not claimed input tax in the pointed out tax period what action to be done by the officer?**

The officer should check returns of the buyer up to the six succeeding tax periods; the discrepancy will be traced out in any of the said six returns. In such cases it will be noted that buyer has claimed input tax in any of the six succeeding tax period by mentioning date(s) of the tax period pointed out by the CREST.

**5. The seller showing no supply but buyer submits copy of invoices and payment proof?**

### 13. Feed back

Feedback mechanism is devised in the application. With each discrepancy feedback link is provided in which taxpayer provides the clarification or can ask for revision of request to remove the discrepancy. In the last column option is provided to add 'Feed Back'. On any discrepancy detailed screen you will find a feedback link at the last column, on clicking this link you will have screen as shown below:

A & P																	
Analysis				Dashboard				Discrepancies				Collection		Contact Domain Team		FAQs	
Import Data:																	
Tax Period: 201203				NTN: 3287282				Registered Person: M/S ISLAMABAD FABRICS				Back		Amount in Rs.			
Feed Back on Selected Records																	
Collectorate	CD Type	CD No	CD Date	As Per Return		Discrepancy Description	As Per Custom Data		Difference		Feed Back						
				Value	Tax		Value	Tax	Val	Tax							
KPPI	MC	23883	15-MAR-12	1,766,227	282,596	Sales Tax amount of GD Mismatched with Customs Data	1,682,121	0	84,106	282,596	Feed Back						
				1,766,227	282,596		1,682,121		84,106	282,596							

On clicking the feedback link you will find a new screen as shown below:

Registered Person's NTN / Name: 3287282 / M/S ISLAMABAD FABRICS

\* Response: Select

\* Remarks: Select

Attachment: Browse +

Submit Back

\* = Required Field

Selecting feedback allows the tax officer to select different responses. Dropdown list of responses is provided which is as under:

1. Select
2. Settled through reconciliation
3. Settled through payment
4. Settled through Order passed by the officer
5. Reply to registered person
6. Amount adjusted against refund
7. ONO issued
8. Internal communication
9. If the NTN is of buyer then referred to the supplier's RTO/LTU & if the NTN is of supplier then referred to the Buyer's RTO/LTU

### 13.1. Attachment

Single or multiple files can be attached or removed. Once file is attached it is displayed which can be removed by clicking 'Remove' icon as shown under:

The screenshot shows the ITMS interface with the following details:

- Page Title: INTEGRATED TAX MANAGEMENT SYSTEM
- Navigation: Home, Registration, Collections, Accounting, Tax Office, Notices, Audit, Refund, Appeals, Data Warehouse, Crest, Litigation, Reports & Queries, FAQs
- Current Page: Discrepancy
- Buyer's NTN / Business Name: [Redacted]
- Tax Period: 201211
- Table:
 

Rtn Sts	Particular and declaratoin of Supplier			declaration of Buyer			Difference (Buyer Decl - Supplier Decl)		
	Inv	Value	Sales Tax	Inv	Value	Sales Tax	Inv	Value	Sales Tax
Non-Filers	0	0		9	39,721,251	6355401	9	39,721,251	6,355,401
- Attachment List:
 

Sr.No	Attachment Name	Size (KBs)	Remove
1	YearVise.GIF	61.73	

Pressing Submit button forwards the remarks to the folder of the taxpayer to proceed further.

This screenshot is identical to the previous one, but with the 'Submit' button at the bottom of the attachment section highlighted by a red circle and an arrow pointing to it.

## 14. CREST Revision Request

The revision request approval filed through CREST system is a two stage process

### Stage-1:

AC/DC /ADC level officer will recommend the revision request after viewing the proposed return.

### Stage-2:

Commissioner Level Officer will approve/reject the revision request after viewing proposed return as well as remarks entered by AC/DC /ADC Level Officer

### Stage-1 Flow for AC/DC/ADC/COMM

After logging into ITMS, Officer needs to click the CREST link, and then click on the dashboard link of CREST home page

On the main dashboard of CREST you will find a numeric figure representing no of pending requests in your queue, **this numeric figure is clickable**.



Sales Tax Credits					
	Description		Gross Value	Taxable Value	Sales Tax
1	Domestic Purchases from Registered Persons (excluding fixed assets)	Annex-A&I	24,220,508 / 23,737,977	24,220,508 / 23,737,977	1,153,860 / 1,076,655
2	Domestic Purchases from Un-registered Persons	Annex-A&I	683,133		
3	Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B	10,911,704	10,911,704	387,683
4	Capital Goods / Fixed Assets (Domestic Purchases & Imports)	Annex-A,I&B	0	0	0
5	Input for the month = (1 + 3 + 4)				1,541,543 / 1,464,338
6	Credit carried forward from previous tax period(s)				52,686
7	Non creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.)				0
8	Accumulated Credit = (5 + 6 - 7)				1,594,229 / 1,517,024

After the officer is satisfied with proposed return, he can click on the recommend link and following pop up page will be displayed.

**Recommend Proposed Return**

Are you sure you want to recommend the proposed return of 'MS  
(Name of the taxpayer)'

**Revision Reason is: 'Rectification of NTN of buyers'**

Remarks:

Here the reason behind request will also be shown; the officer will fill in his remarks and click the recommend button.

### Stage-2 Flow only for COMM

Commissioner will go through the same steps as mentioned above till the display of following screen

CREST REVISED RETURN PAGE

IC	Name	Tax Period	Status	Remarks	Open	Approve	Reject
021329		201302	Pending at Tax Official		<a href="#">Open</a>	<a href="#">Approve</a>	<a href="#">Reject</a>

Here the screen will have two additional links against each row:

1. Approve link will open the pop up where the remarks entered by AC/DC/ADC is being displayed, COMM will fill in his remarks and will click the approve button as shown in below image

2. In case COMM does not want to approve this request he will click the Reject link as shown in the image below and request will be discarded.

## 15. CREST ATL Activation/De-Activation Functionality

CREST system has the provision to make any taxpayer (who is non-respondent of e-notice for long time) inactive in ATL, and similarly once the compliance is made after de-activation system has provision to make him active again.

This is again two stage process, on first stage field officers choose a taxpayer and send request to become in-active in ATL, this request is sent to CREST Domain Team, CREST Domain team forwards this request after short scrutiny and system blocks taxpayer in ATL.



## 2. CREST Domain Section to Control the ATL Blockage Requests.

When the domain team member views the page of the tax office unit, the following screen will appear.

View														View Discrepancies		Response Awaited		
Sr. No	Period	NTN	Name / Business Name	Total Discrepancy Value	Sales Tax	Return Status	Discrepancy	Profile	All	Responses	From	Since	Count Down	Days Passed	Intimation Count	Intimation History		
1			WELLS FARGO BANK COMMERCIAL BANK LIMITED	13,090,000	2,094,400	Pay-Filed	Discrepancy	Profile			Tax Officer	12/13/2013	-2	27	1	<a href="#">View</a>		
2			WELLS FARGO BANK COMMERCIAL BANK LIMITED	1,626,370	260,219	Pay-Filed	Discrepancy	Profile			Tax Officer	12/6/2013	-9	34	3	<a href="#">View</a>		

To view the requested ATL Blockage from Officers press the “View Requested ATL Blockage” button the following Pop up Screen will appear.

ATL List								
Tax Payers List								
Sr. No	NTN	STRN	Name / Business Name	Tax Periods	Sender Name	LOCATION	POST NAME	Actions
1			WELLS FARGO BANK COMMERCIAL BANK LIMITED		Tax Officer	Income Tax	Chief (Commissioner)	<input type="button" value="Accept"/> <input type="button" value="Reject"/> <input type="button" value="Accept"/>

The above screen shows the detail request of the ATL sent from Officer to the CREST domain team. I.e. Sender name, location, post name, press the “Accept” button to view the detail of the ATL request, the following screen will appear. Domain team member can also reject the request.

ATL Request Details			
Tax Payer Details			
NTN	STRN	NAME	
300117	0306000073	ASHRAF INDUSTRIES	
Test Data By ATL			
<input type="button" value="Make Non Active"/> <input type="button" value="Cancel"/>			<input type="button" value="Accept"/> <input type="button" value="Reject"/> <input type="button" value="Accept"/>

Domain team will add the remarks in the above screen textbox about ATL Blockage, then press the “Add to ATL” button to add the request to ATL Permanently.

## 15.2. ATL Un-Blockage Section

### CC/COMM/AC/DC Section to Send the ATL Un Blockage Request to the CREST Domain Team

In the main page of Tax office unit, press the red highlighted button of the “Request for ATL Unblock” as shown in the below to send the request of the ATL unblock to the CREST domain team. The Un-Blockage tab will continue till the time all cases are disposed off.

Buttons: Send Intimation, View Report, Back, Request for ATL Blockage, Request For ATL Unblock

Total Pages : 3 | First Page | Next | Previous | Last Page | Go to page: 1 | Go | RPs: 19 | Total Records: 50

Sr. No	Period	NTN	Name / Business Name	Total Discrepancy Value	Sales Tax	Return Status	View		View Discrepancies		Response Awaited				Intimation Count	Intimation History
							Discrepancy Profile	All	Responses	From	Since	Count Down	Days Passed			

After pressing the “Request for ATL Unblock” button the following screen will appear.

ATL List								
Tax Payers List								
No	NTN	STRN	Name / Business Name	Tax Periods	Sender Name	LOCATION	POST NAME	Actions
1			SHARIF INDUSTRIES		Shahid Afridi	Income Tax	Chief Commissioner (IG)	Send Request

Close

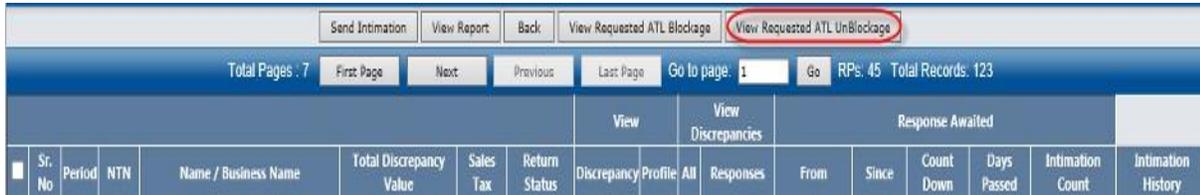
In the above grid press the “Send Request” Button to the Request to the CREST Domain Team. After Pressing the “Send Request” Button the Following Screen Will Appear to add the comments or remarks.

ATL Request Details		
Tax Payer Details		
NTN	STRN	NAME
		SHARIF INDUSTRIES
Please Unblock this Unit		
Send Request		Cancel

Enter cogent reasons highlighting the discrepancy amount, compliance level of the registered person and conclusive findings and Press the “Send Request” to send the request to the CREST Domain Team.

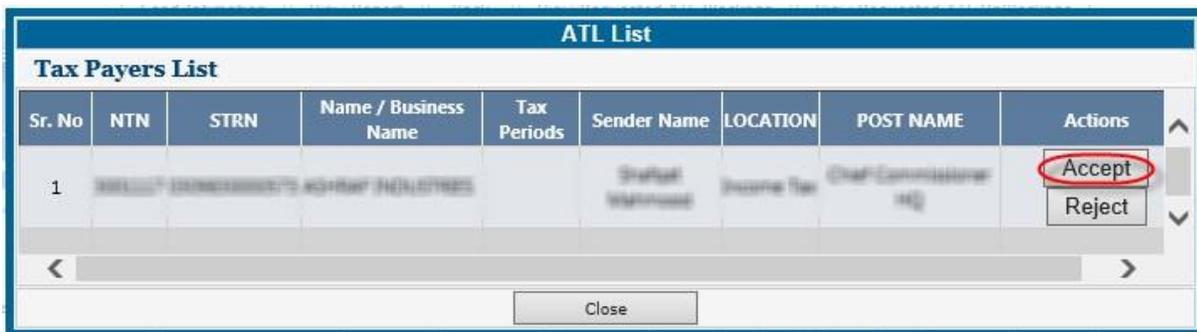
## 2. CREST Domain Section to Control the ATL Un blockage Requests.

When the domain team member views the page of the tax office unit, the following screen will appear.



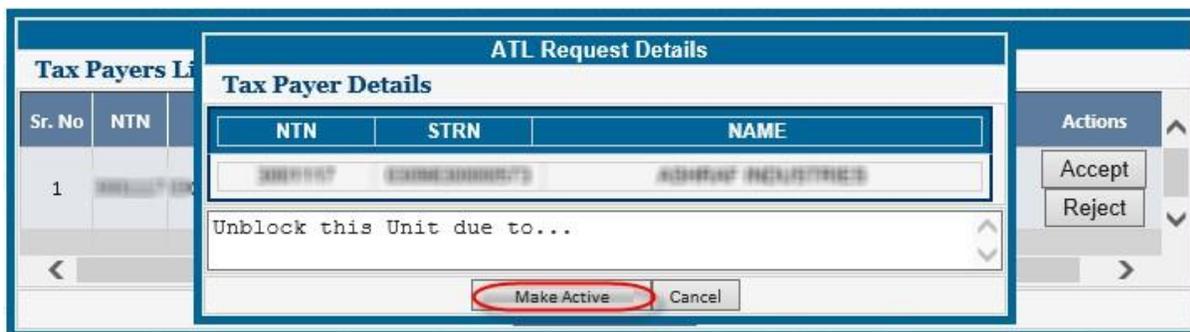
Send Intimation		View Report		Back		View Requested ATL Blockage		View Requested ATL Unblockage					
Total Pages : 7													
First Page		Next		Previous		Last Page		Go to page: 1 Go					
RPs: 45 Total Records: 123													
				View		View Discrepancies		Response Awaited					
Sr. No	Period	NTN	Name / Business Name	Total Discrepancy Value	Sales Tax	Return Status	Discrepancy Profile	All Responses	From Since	Count Down	Days Passed	Intimation Count	Intimation History

To view the requested ATL Blockage from Officers press the “View Requested ATL Unblockage” button the following Popup Screen will appear.



ATL List								
Tax Payers List								
Sr. No	NTN	STRN	Name / Business Name	Tax Periods	Sender Name	LOCATION	POST NAME	Actions
1			SHALUJI ENGINEERING'S ADVISORY INDUSTRIES		Shafiqul Islam	Income Tax	Chief Commissioner (HQ)	Accept Reject

The above screen shows the detail request of the ATL sent from Officer to the CREST domain team. I.e. Sender name, location, post name, press the “Accept” button to view the detail of the ATL request, the following screen will appear. Domain team member can also reject the request.



Tax Payer Details		
NTN	STRN	NAME
SHALUJI	ENGINEERING'S	ADVISORY INDUSTRIES

Unblock this Unit due to...

Make Active Cancel

Domain team will add the remarks in the above screen textbox about ATL, and then press the “Remove from ATL” button to add the request to remove from ATL permanently.

## 16. Attachments with Closed Cases

### 16.1. Closed cases functionality of attaching testimonial documents with existing closed cases

The main purpose of this functionality is to scrutinize whether the tax officer has reconciled cases with valid attachments/proofs or not?

Existing closed discrepancies (if they were closed with following options) will have provision to attach a new document along with revised remarks

- A. Settled through reconciliation
- B. Settled through payment
- C. Settled through Order passed by the Officer

Steps are involved in Attachments with closed cases

To view the closed cases, select the "Closed" from discrepancy Type dropdown list as shown in the following picture, select the different discrepancies types like purchase or other you want, select the "RP" as shown in red circle.

Tax Period: ALL Discrepancies Type: Closed Back Amount in Million Rs.

RP = Registered Person, Comm. Imp = Commercial Imports, IT NF represents the Income Tax Non Filer for the FY-2012

Dashboards. Sales Tax / Income Tax discrepancies have been found in the followings.

	Purchase			Zero Rated Supplies			Imports			Exports			Section 8B		Comm. Imp		Short Payment		Further Tax			ST NF		IT NF		IT WH NF		236 G		Total		
	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	Tax	RP.	Tax	RP.	Value	Tax	RP.	Value	Tax	RP.	RP.	RP.	ST Purchase	RP.	Sale Val.	RP.	Value	Tax	
LTU ISLAMABAD	81	359	55	2	55	0	2	0	0	0	0	0	6	10	1	0	64	126	23	0	6	2	1	7		2,055	0	0	189	2469	197	
LTU KARACHI	316	234	37	39	7,065	0	4	4	1	0	0	1	1	1	0	110	375	115	0	119	1	0	5		1,318	0	0	592	8621	533		
LTU LAHORE	124	351	52	39	17,147	0	0	0	0	0	0	5	29	1	0	68	189	98	0	149	1	5	2		157	0	0	343	17656	420		

After click on the "RP" link the following screen will appear, select the red highlighted "Discrepancy" link as shown below.

Filer-NP = Filer Non-Payment, Filer-P = Filer with Payment, Black color represents the response awaited from Tax Officer Side, Red color represents the response awaited from Tax Payer Side.

Total Pages: 1 First Page Next Go to page: 1 Go Previous Last Page RPs: 1 Total Records: 1

Sr. No	Period	NTN	Name / Business Name	Total Discrepancy Value	Sales Tax	Return Status	Discrepancy	Profile	All	Responses
1	201107	88888	PAWEL AUTO TRADERS		139829		Discrepancy	Profile		

Select the value or tax as shown in the following red highlighted of the purchase or any other discrepancy.

Tax Period	Purchase		Zero Rated Sales		Imports		Exports		Section 8B		Comm. Imp		Short Payment		Further Tax			Non Filer		Total		No Of Responses	No Of Revision Requests Filed	Referred From Others	
	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Value	Tax	Tax	Value	Tax	ST	IT	WH	236 G	Value	Tax				
201107	20,173,260	3,227,722	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,173,260	3,227,722	2	0	0
<b>Total</b>	<b>20,173,260</b>	<b>3,227,722</b>																			<b>20,173,260</b>	<b>3,227,722</b>			

Select the “feedback” red highlighted link in the following invoice Summary cross matching page.

Invoice Summary Cross-matching.

Tax Period: 201107 Buyer's NTN: 3158178 Buyer's Name: M/S INALZED TRADING CORPORATION PRIVATE LTD

From Date: To Date: Search View Report Back

BLK - Supplier is Black Listed, SUS - Supplier is suspended, SNS - Sales not shown by the supplier, SND - Sales not declared by the supplier, DSNS - Differential Sales not shown by the supplier

Sr No	NTN	Name	Rtn Sts	Particular And Declaratoin Of Supplier			Declaration Of Buyer			Difference (Buyer Decl - Supplier Decl)			Discr. Status	Last Activity By	Last Activity Date	FB
				Inv	Value	Sales Tax	Inv	Value	Sales Tax	Inv	Value	Sales Tax				
1	3422008	M/S INALZED TRADING CORPORATION PRIVATE LTD	Non- Filer	0	0	0	1	20,173,260	3,227,722	0	20,173,260	3,227,722	DSNS	Shahid Khan	29-OCT-13	<a href="#">Feed Back</a>
							1	20,173,260	3,227,722		20,173,260	3,227,722				

Select the “feedback” red highlighted link in the following invoice Summary cross matching page, the following screen will appear, add the revised remarks in the remarks text box, select the browse button to make a list of the attached documents. After browse the desired file press the plus sign button to make the attached documents list. Press the submit button to save the record, the record can be view in the following grid view.

Buyer's NTN / Name: 3158178 / M/S INALZED TRADING CORPORATION PRIVATE LTD

Supplier's NTN / Name: 3422008 / M/S INALZED TRADING CORPORATION PRIVATE LTD

Particular and Declaratoin of Supplier			Declaration of Buyer			Difference (Buyer Decl - Supplier Decl)		
Inv	Value	Sales Tax	Inv	Value	Sales Tax	Inv	Value	Sales Tax
0			1	20,173,260	3,227,722	0	20,173,260	3,227,722

\* Response: Settled through reconciliation

\* Remarks: **Add Revised Remarks Here**

Attachment: [Browse...](#) + Press the + sign Button

Submit Back

Response By	Responded On	Remarks	REVISED REMARKS	View Attachments
Mr. Officer Nadeem Khan	29/10/2013	The R.P has provided the copy of its return for July 2013 along with assurance in which clearly shows that no any credit of input tax was claimed on the strength of invoices issued by M/S Inalzed Trading & Commerce Industries Ltd		No Attachment
Mr. Officer Nadeem Khan	06/09/2013	nil		<a href="#">view attachments</a>

## 17. Marking of Potential Cases

CREST System has the feature of marking potential cases, Domain team will identify the potential cases for officers to work, and these will be sure short cases in order to increase revenue.

The technical procedure of marking and view such potential cases are as follows:

Domain will select the check box against the discrepancy case and will click on the button namely "Mark as Potential Case" as shown in below image:

Sr. No.	Period	NTN	Name / Business Name	Total Discrepancy Value	Sales Tax	Document Status	Discrepancy Profile	All Responses	From	Since	Count Down	Days Passed	Intimation Count	Intimation History
<input checked="" type="checkbox"/>	201205	0711521	OIL AND GAS DEVELOPMENT COMPANY LIMITED	400,400	385,980		Discrepancy Profile		Tax Officer	1/4/2014	-81	88	2	<a href="#">View</a>
<input checked="" type="checkbox"/>	201202	0711579	COMPANY LIMITED	1,378,040	218,006		Discrepancy Profile		Tax Officer	1/24/2014	-41	68	4	<a href="#">View</a>
<input checked="" type="checkbox"/>	201108	0711579	COMPANY LIMITED	2,318,548	402,151		Discrepancy Profile		Tax Officer	1/24/2014	-41	68	5	<a href="#">View</a>
<input checked="" type="checkbox"/>	201207	0711579	COMPANY LIMITED	3,184,407	508,910		Discrepancy Profile		Tax Officer	1/24/2014	-41	68	7	<a href="#">View</a>
<input type="checkbox"/>	201110	0711521	OIL AND GAS DEVELOPMENT COMPANY LIMITED	807,800	388,466		Discrepancy Profile		Tax Officer	12/4/2013	-92	119	1	<a href="#">View</a>
<input type="checkbox"/>	201109	0711579	COMPANY LIMITED	2,462,944	397,175		Discrepancy Profile		Tax Officer	1/24/2014	-41	68	5	<a href="#">View</a>

The officers will view the potential cases marked by domain team by default.

### **STRIVE (Sales Tax Real Time Invoice Verification System)**

The chances of improvement/ betterment always exist in every system. By the Grace of Almighty Allah, the CREST team under the supervision of PD CREST and Additional Commissioner-CREST has successfully developed a unique idea into reality. CREST section has launched a new system namely "STRIVE". STRIVE, The information about STRIVE can be obtained/view at the following link. <https://e.fbr.gov.pk/SOP/Strive-Features.pdf>

