PUNJAB REVENUE AUTHORITY
GATEWAY TO DEVELOPMENT

PRA-Iris Sales Tax Return Filing

User Manual

December 2024

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1. Introduction

Pakistan Revenue Automation Limited is the major IT service provider of Punjab Revenue Authority (PRA) since its establishment in 2012. As a service provider, PRAL has been supporting PRA in automating taxpayer registration, sales tax returns, and revenue collection systems. PRA is the first provincial revenue collection agency in Pakistan to surpass collection of PKR 240 billion through effective use of IT based systems. PRA is on its way to achieving the goal of end-to-end automation of all business processes by implementing PRA-Iris. As a first step, PRA has successfully implemented its registration module in PRA-Iris and the next giant leap in PRA automation is PRA-Iris Sales Tax Return. Earlier PRA joined hands with FBR and other three provincial revenue authorities on Single Sales Tax Return which again is a great achievement towards ease of doing business and taxpayers facilitation operating on cross provincial level.

1.1 Scope of the Document

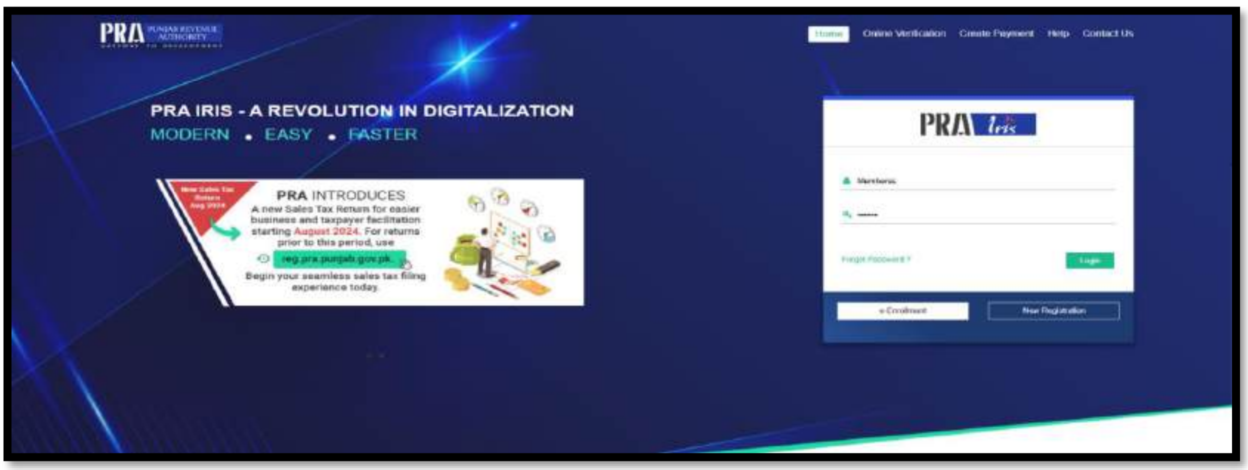
This document is a complete guide for e-filling of PRA-Iris Sales Tax Return by authorized users, covering the following aspects:

1. Invoice Management
2. Sales Tax Return Filing
    - Annex-A (Purchases)
    - Annex-B (Imports)
    - Annex-C (Domestic Sales)
    - Annex-D (Exports)
    - Annex-I (Debit/Credit Notes)
    - Payment
    - Verification
3. Application for Sales Tax Return Revision
4. Application for Sales Tax Return Extension

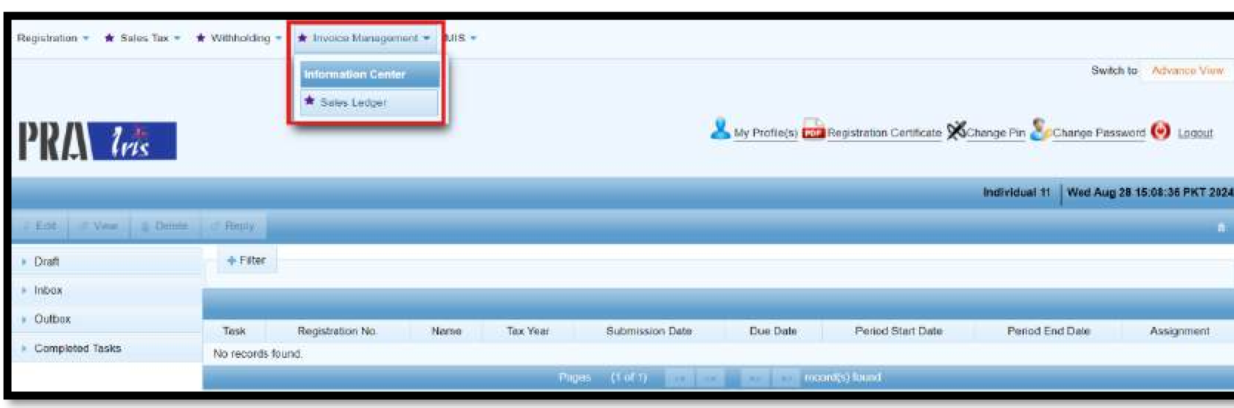
5. Filing of Withholding Statement
6. Filing of Statement by Collecting Agents

1.2 Log in to the PRA-Iris Portal

1. Open the PRA-Iris portal using the following link https://e.pra.punjab.gov.pk/public/txplogin.xhtml.
2. Enter your Username.
3. Enter your Password.
4. Click on the "Login" button.



5. After successful login, the user will be redirected to PRA-Iris main dashboard.



6. The user will find four folders on the right panel as under

a. Draft: unsubmitted documents/ communication which can be edited as well as deleted
b. Inbox: document/ communication taxpayer has received from tax office and needs compliance by him
c. Outbox: documents/ communication which has been initiated by the taxpayer and require response from the tax office; and
d. Completed Tasks: documents/ communication which have been submitted and no compliance or response is pending.

7. On top of the screen, the user will find horizontal tabs from where he can initiate the new tasks/ jobs.
8. The user/ taxpayer may also view his profile, generate and print his PRA registration certificate, change his Password or PIN through the PRA-Iris.

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2. Invoice Management

The PRA-Iris return filing system is based upon Sales Tax Realtime Invoice Verification System (STRIVe). The taxpayer may add invoices through data entry, or he may import invoices in bulk by using Excel sheet through invoice management and then load and claim them in the relevant sales tax return annexure for the relevant tax period.

2.1 Business and Branch Management in Registration Profile

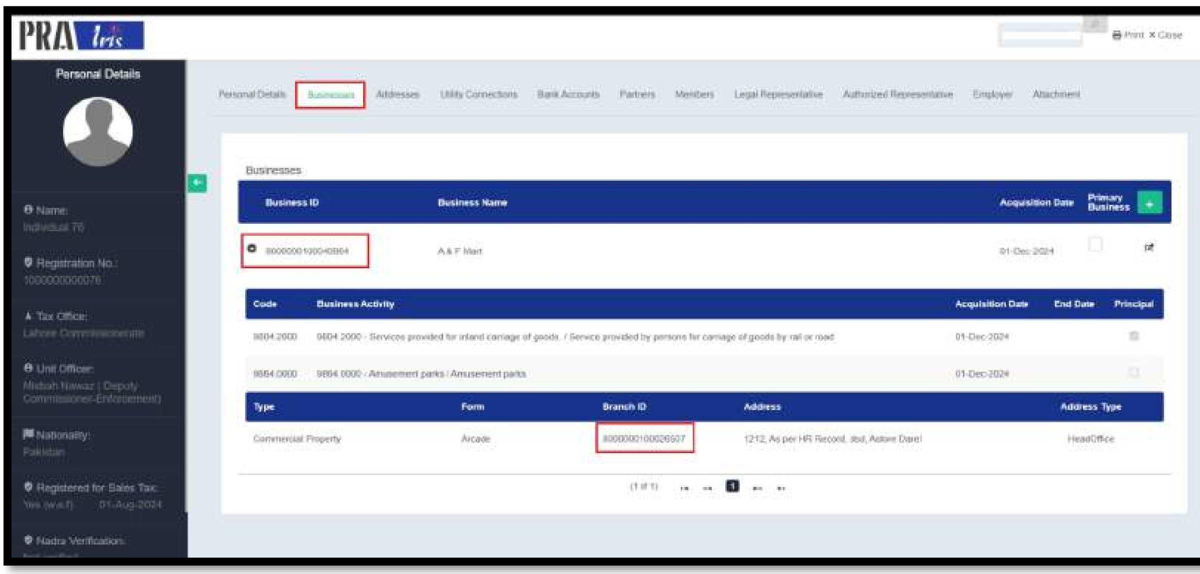
Since PRA-Iris is an end-to-end solution to the tax processes of PRA, it retrieves information from the registration profile of the taxpayer like Address, Business IDs, Branch IDs, HS Code and relevant rate etc. So, it is important that the information in the profile should be up to date. Most of the fields can be updated by the taxpayers through their user like the addition of businesses and branches, change in registered email or cell phone etc. whereas a few modifications require approval by the concerned Commissioner e.g. change of Head Office.

The system displays the Business ID and Branch IDs as are provided in the registration profile. The taxpayer may add businesses and branches using the following steps:

1. Login to PRA-Iris user.
2. Click on My Profile.

3. Click on the Businesses tab.
4. Add business details as well as branches, as shown below:

5. Added businesses will appear along with their IDs and for the selected business the system will display the added Branches along with their IDs as shown below:



2.2 Add Invoices through data entry

The “Invoice Management” allows taxpayers to provide/ enter invoice (Sales, Purchase, Debit or Credit Note) data. Once added, the invoices can be viewed in the invoice management module as per the steps mentioned in “Filter, Search and View Invoices”. The sales or purchase invoices for domestic transactions may be entered as below:

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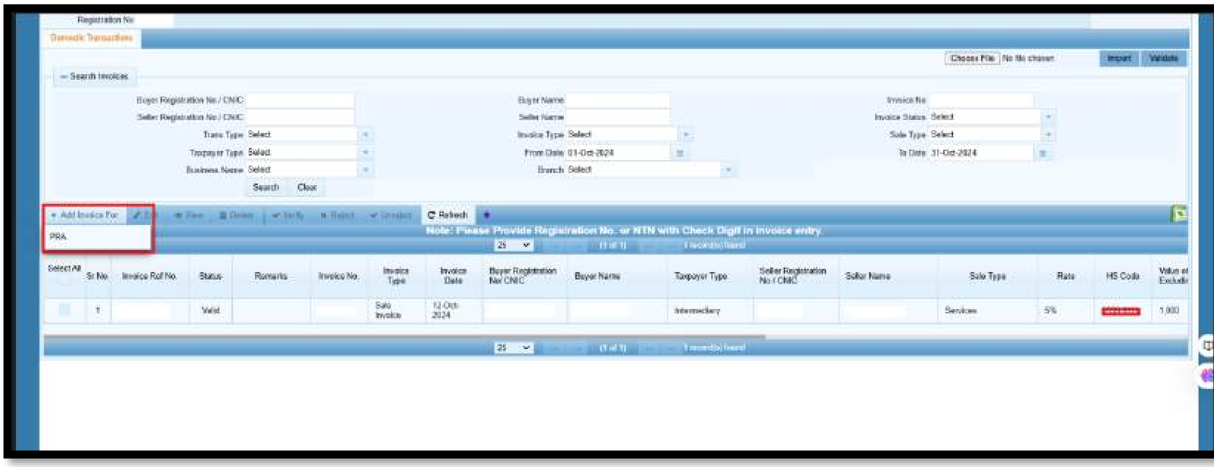
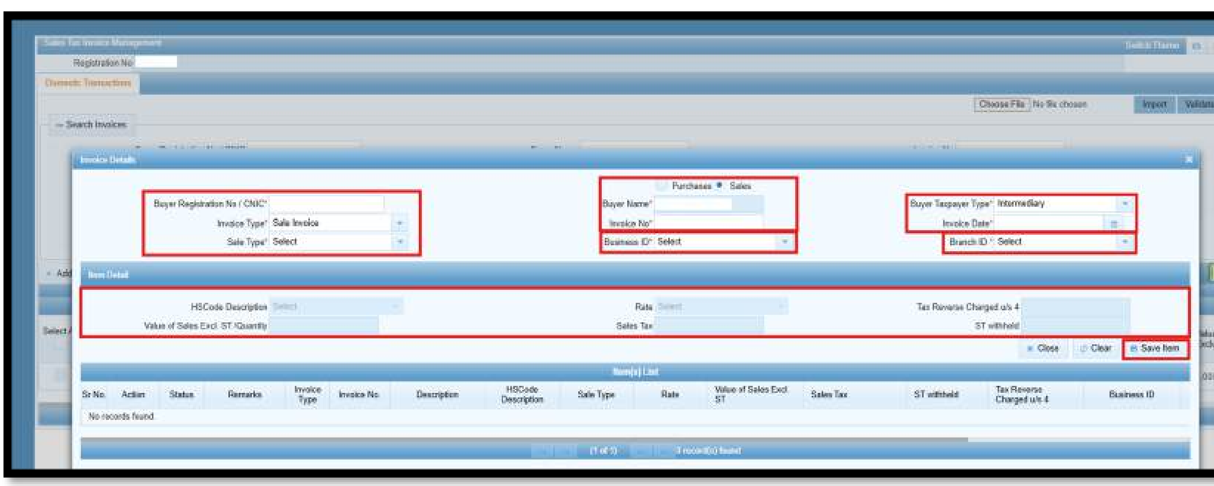
2.2.1 Add Sales Invoice (online form)

1. To add a sales invoice, click on the Add Invoice tab and select the PRA option from the dropdown menu.



2. A pop-up window will appear to enter invoice details.
3. Select Sales from the radio button
4. Enter Buyer Registration Number.
5. Select Buyer Taxpayer Type either as intermediary or end consumer from the list. Please note that in case of selection as End consumer, the buyer will not be able to claim the input tax adjustment of the relevant invoice.
6. Select Sale Invoice under Invoice Type from the list.



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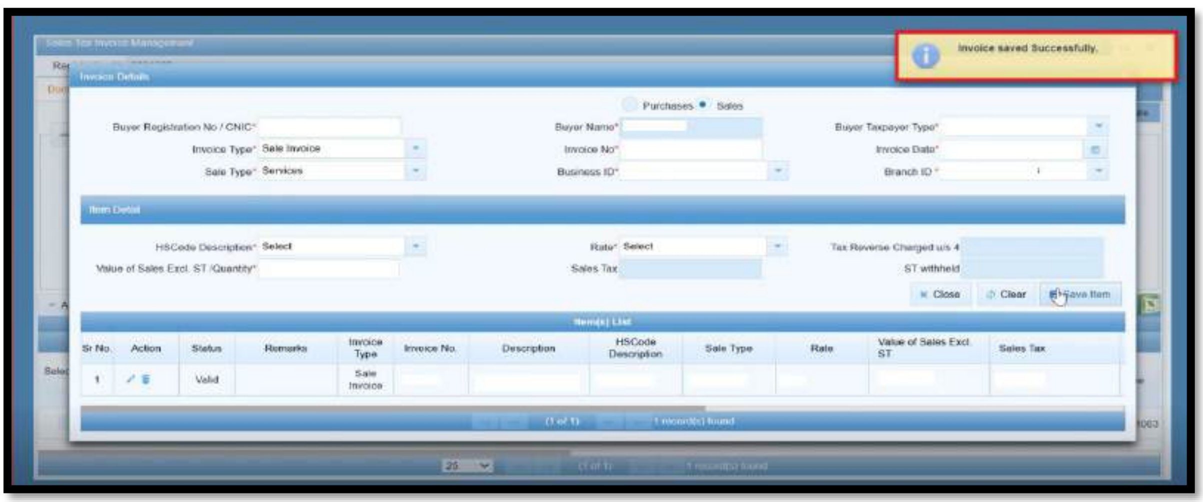
Note: Upon selection of Invoice type as "Sale Invoice", the fields of "Business ID" and "Branch ID" will be enabled.

7. Enter all mandatory fields marked with an asterisk "*" in the Invoice Details section.
8. Then enter all the mandatory fields marked with an asterisk "*" in the Item Details section.

   Note: The system will only allow you to select the HS Codes associated with the selected Business ID, as per your registration profile and the system will only allow you to select the rate relevant to the selected HS Code for the period relevant to the selected invoice date.
9. Click Save Item to save the sale invoice.
10. Once saved, a message "Invoice saved successfully" will appear on the top-right corner of screen.



11. After saving invoice details, PRA-Iris will reflect saved information under "Item(s) List" with option to edit and delete.
12. To add additional items for the same invoice, repeat steps 8 to 11.
13. Repeat steps 1 to 12 to add additional invoices.

2.2.2 Add Sales Invoices Claiming Withholding Tax

1. The invoices claiming Withholding tax will also be entered through Invoice Management.

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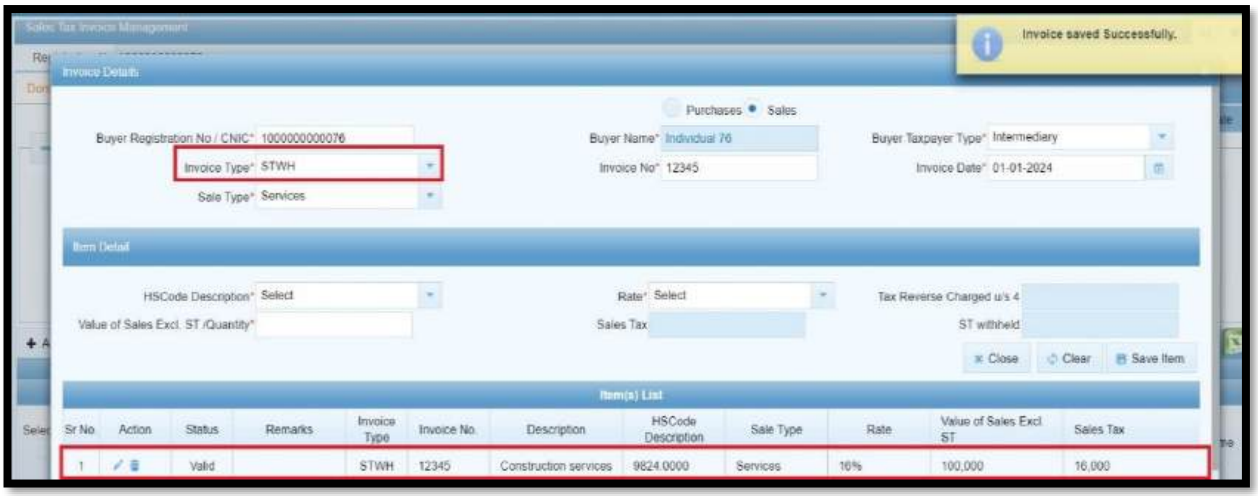
2. Add a sales invoice using invoice management through data entry or in bulk.
3. Add the invoice again with the same particulars except select the invoice type as STWH. The ST withheld in this case is auto calculated by the system.
4. Save the STWH invoice.



5. It is pertinent to mention that the supplier cannot get the credit of the claimed Withholding amount unless the buyer/ Withholding Agent (service provider cum Withholding Agent) will either deposit sales tax against the said invoice or will verify the said invoice, if he decides to delink the said invoice for the relevant month.

2.2.3 Add Purchase Invoices

1. Select “Purchase” for entering purchase invoices once the window captioned “invoice detail” will appear.
2. After selection of invoice type, enter fields of purchase invoice (mandatory for unregistered sellers) and then click "Save Item" button as shown below:

Note: The system shall allow the Purchase invoice entry in case of unregistered seller.

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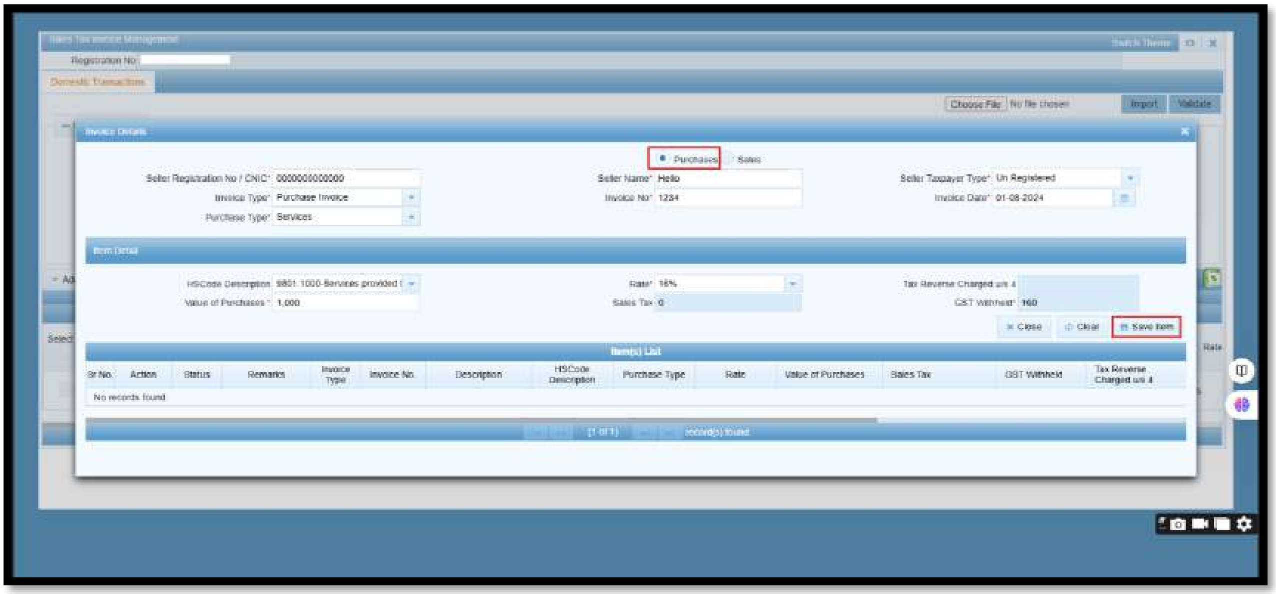
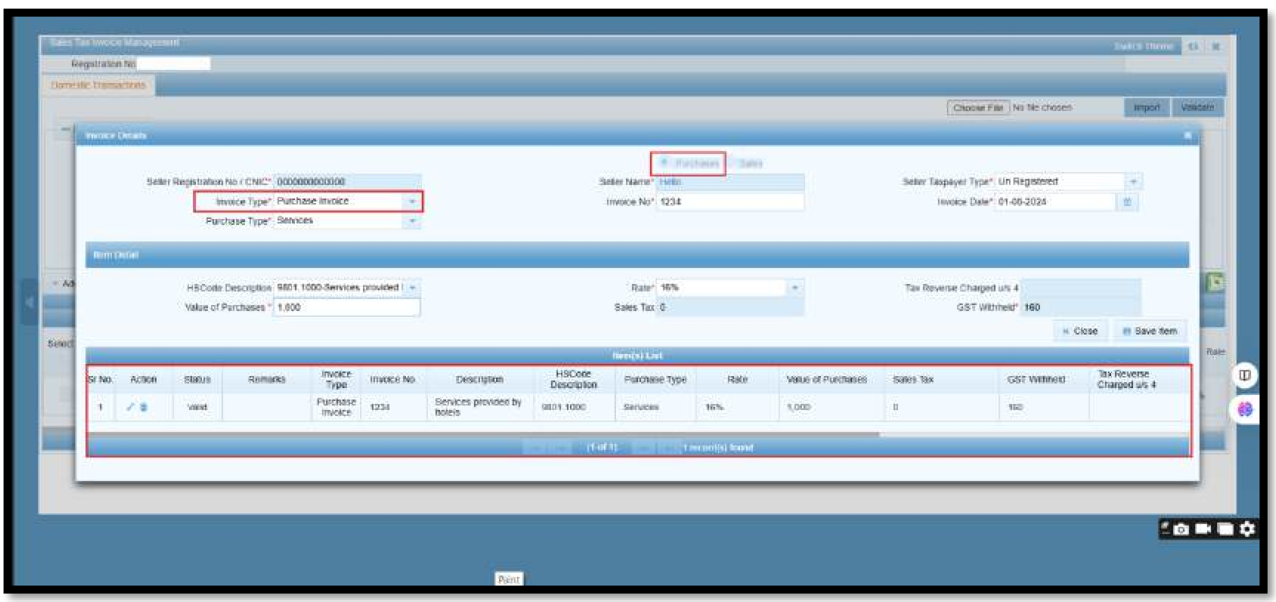


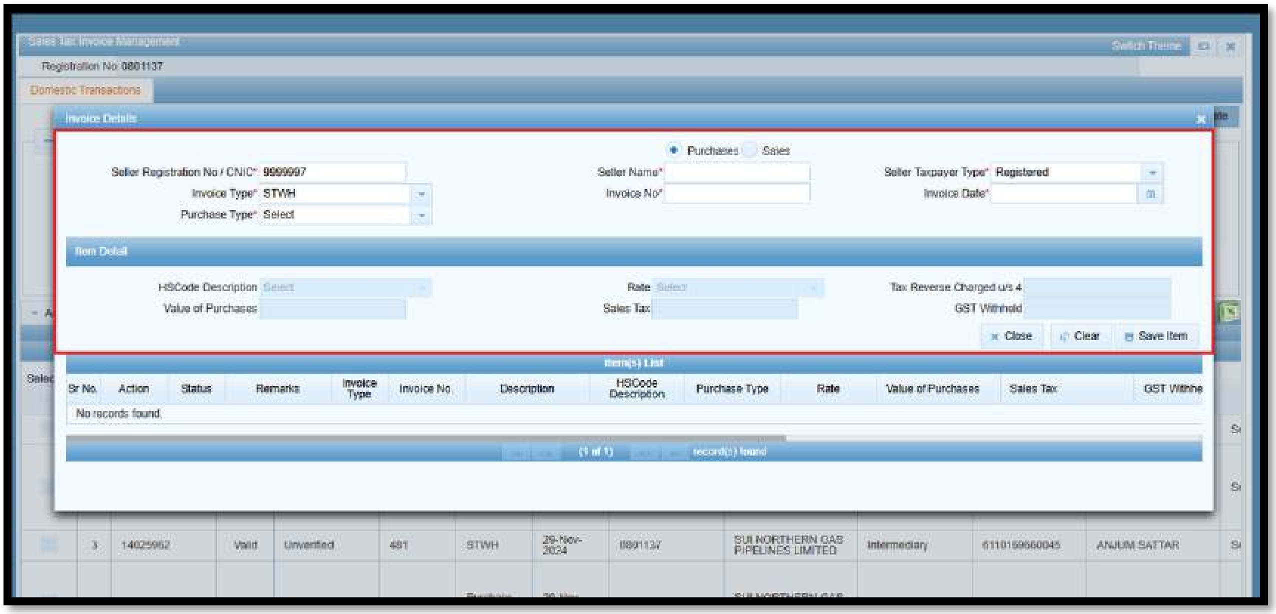
3. The invoice details saved will be enlisted as shown below:



2.2.4 Add Withholding Invoices by Withholding Agent

1. The Withholding Agent may also add STWH invoices against unregistered service provider/ supplier or in case the registered service provider has not declared STWH invoice in his Annexure C.

2. The said invoices will be uploaded in the Withholding Statement of Withholding Agent or Annexure A of Withholding Agent who is registered as a Service provider.
3. For invoices added by your Service Provider or supplier, add the same Purchase invoice again and the select invoice type as STWH.

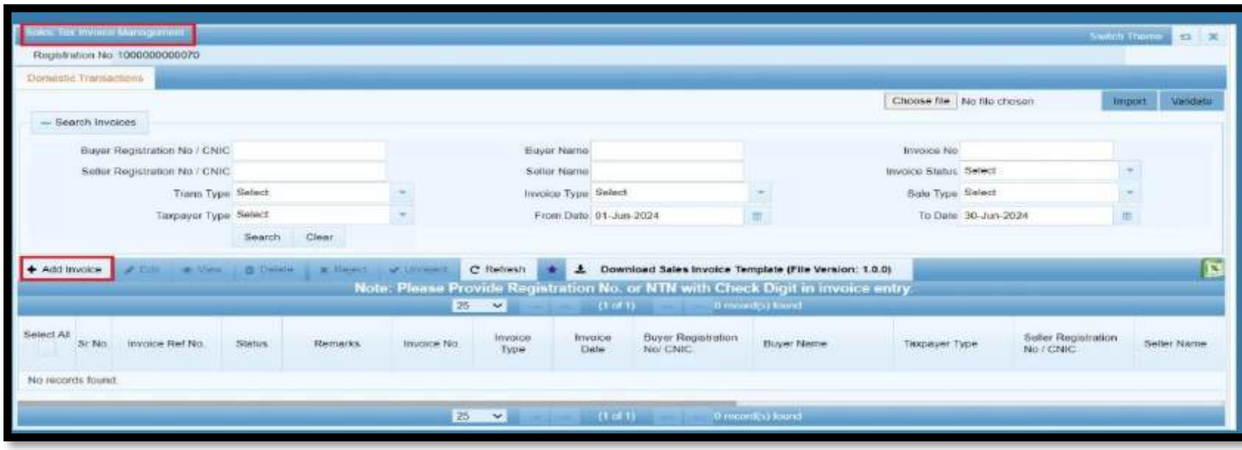


2.2.5 Adding Credit/ Debit Notes

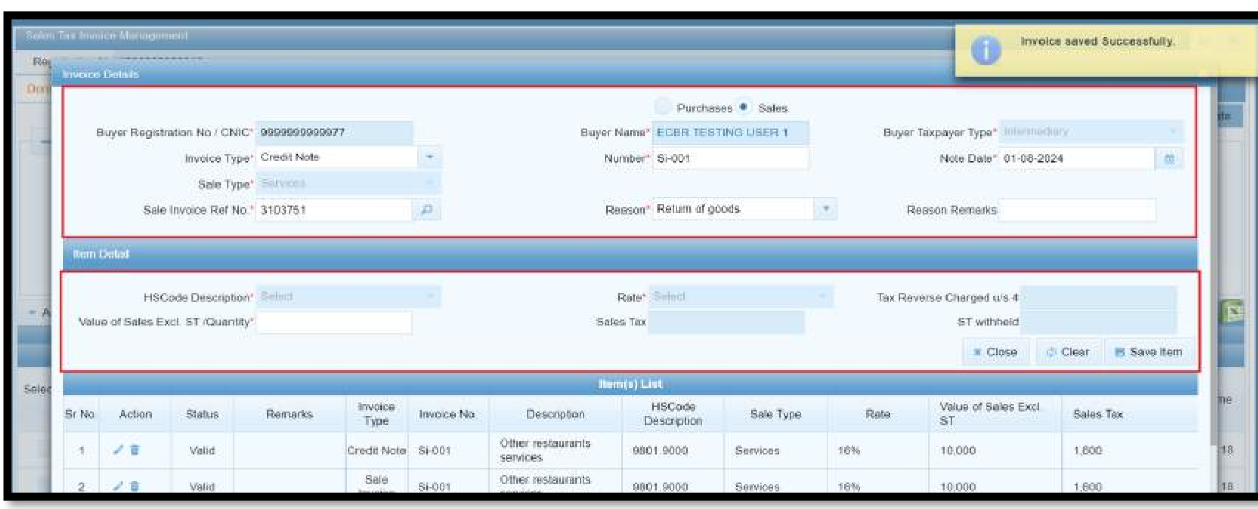
Credit Notes are claimed mainly on account of Sales Returns by the service provider whereas Debit Notes are claimed mainly on account of Purchase Returns by service recipients and are claimed in Annexure I of sales tax returns within 90 days from the date of sales under the provisions of law. In case of supply to registered taxpayers, Credit Note cannot be allowed in Annexure I unless the service recipient claims the Debit Note in his return. Hence, in case of registered persons, the process is to be initiated by the service recipients.

2.2.6 Add Credit Note

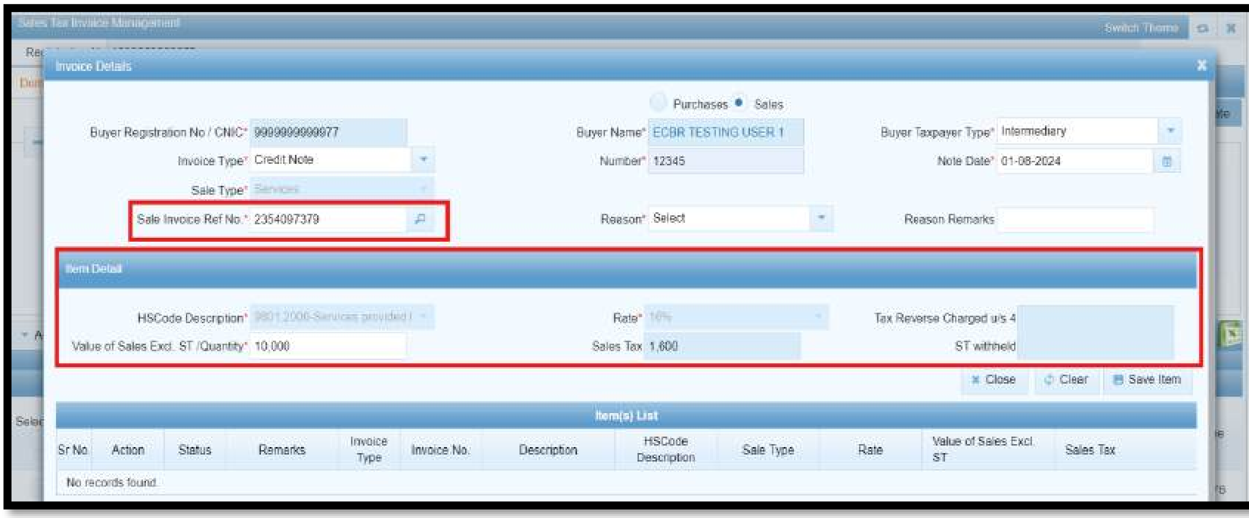
1. To add Credit Note, click "Invoice Management" and then click "Add Invoice".



2. After the selection of “Sales” radio button, select invoice type as Credit Note.
3. Provide details of the credit note like number and date of Credit Note issued.
4. Provide sales invoice reference numbers allocated by the system against which the credit note is to be claimed.
5. Select the reason for Sales Returns and provide text in remarks.
6. The credit note invoice will be saved as shown below:

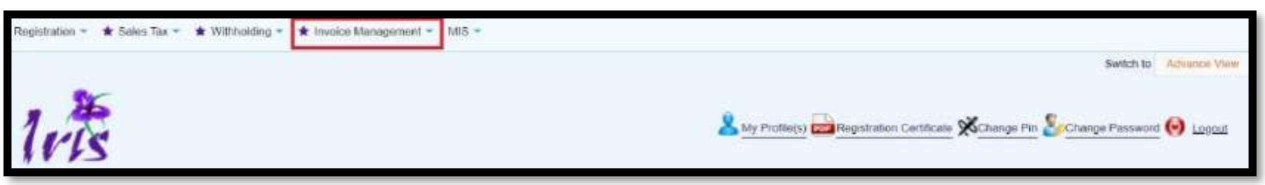


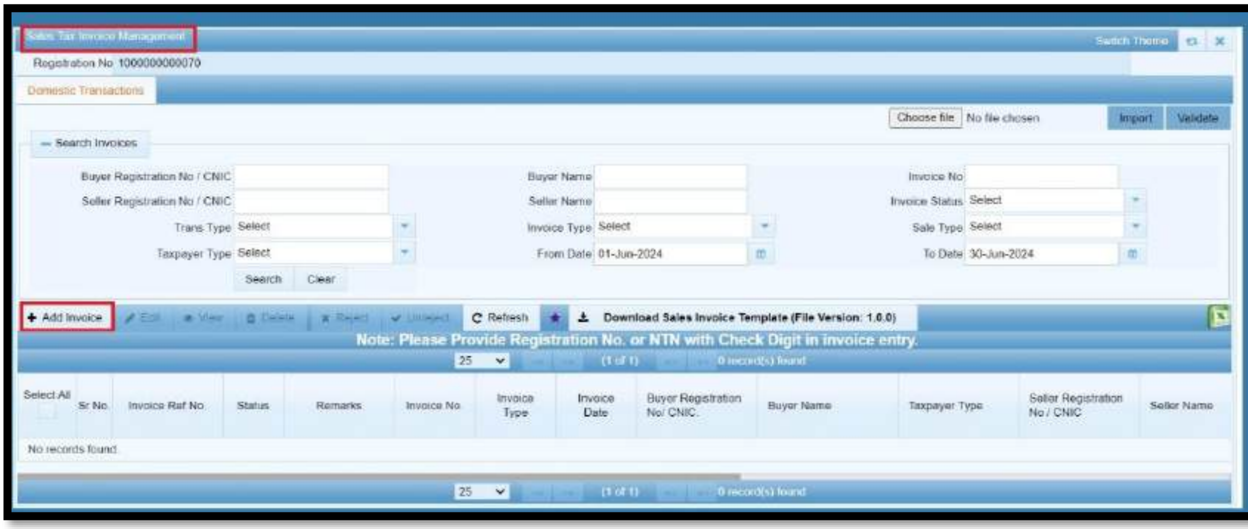
7. To view details of an Original Sale Invoice, click on the “Reference Number” displayed in the grid.
8. The system will retrieve the details of the invoice against which credit note is to be claimed for your reference as shown below:



2.2.7 Add Debit Note

1. To add Debit, Note Invoice, click “Invoice Management” and then click “Add Invoice”.





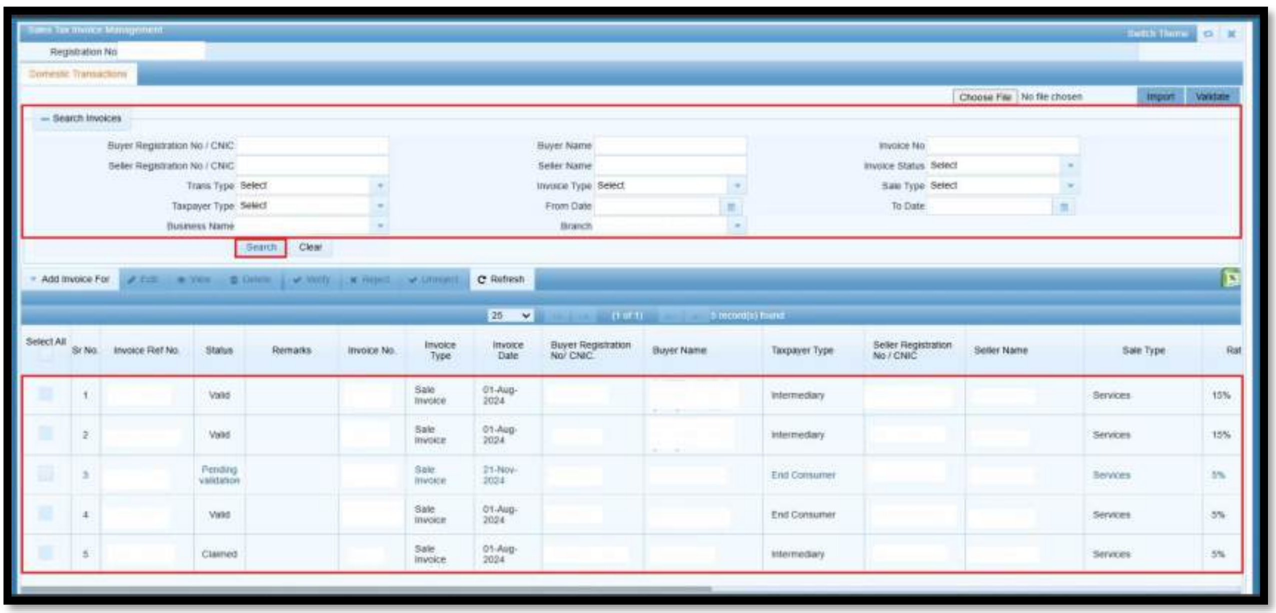
2. After the selection of "Purchase" radio button, select invoice type as Debit Note.
3. Provide details of the Debit Note like number and date of Debit Note issued.
4. Provide the sales invoice claimed as purchase reference number allocated by the system against which the debit note is to be claimed.
5. Select the reason for issuance of debit notes and provide text in remarks.
6. The debit note invoice will be saved.
7. To view details of a Sale Invoice against which debit note is to be claimed, click on the "Reference Number" displayed in the grid.
8. The system will retrieve the details of the invoice against for your reference.

2.3 Filter, Search and View Invoices

You can use the filters shown on the screen below to find specific invoices that already exist in the Invoice Management System. The filters are:

1. Buyer Registration No./CNIC
2. Buyer Name
3. Invoice No.
4. Seller Registration No./CNIC

5. Seller Name
6. Invoice Status
7. Trans Type
8. Invoice Type
9. Sale Type
10. Taxpayer Type
11. From Date
12. To Date
13. Business Name
14. Branch



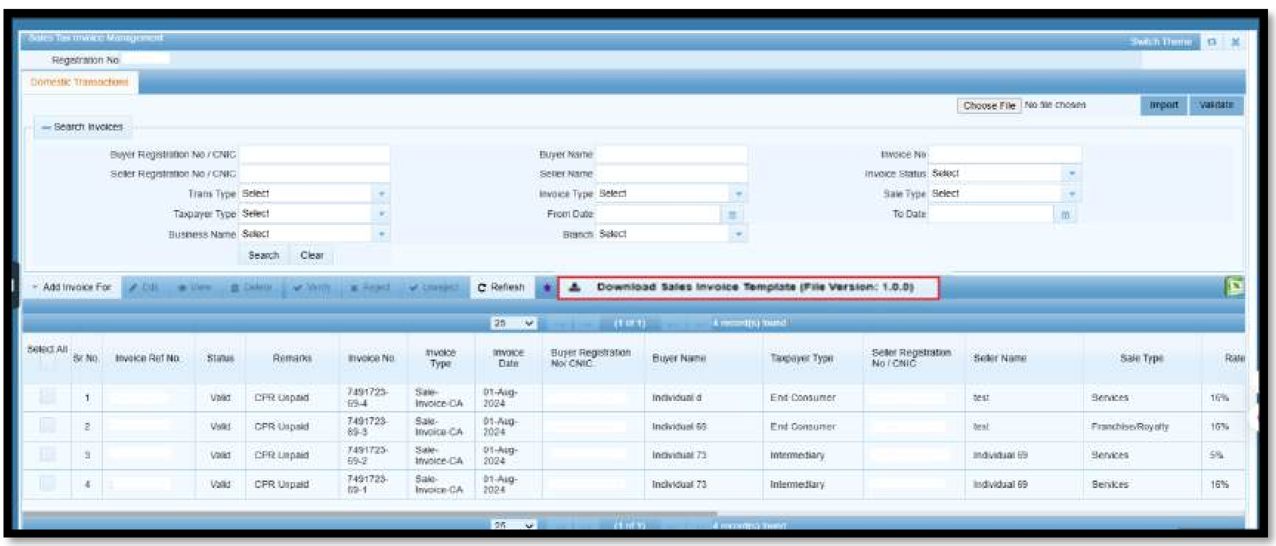
2.4 Uploading Invoices through Excel Sheets

For the bulk uploading of invoices, an Excel file template is available at e.pra.punjab.gov.pk/public/txplogin.xhtml. The taxpayer can use “Validate” option available in Excel file to verify data offline before uploading it in PRA-Iris. The taxpayer will also validate data online to perform remaining validations once the file is uploaded. In case of any validation error, Iris will not save or reflect any data provided in the imported Excel file. Once added, the invoices can be viewed in the invoice management module as per the steps mentioned in “Filter, Search and View Invoices”.

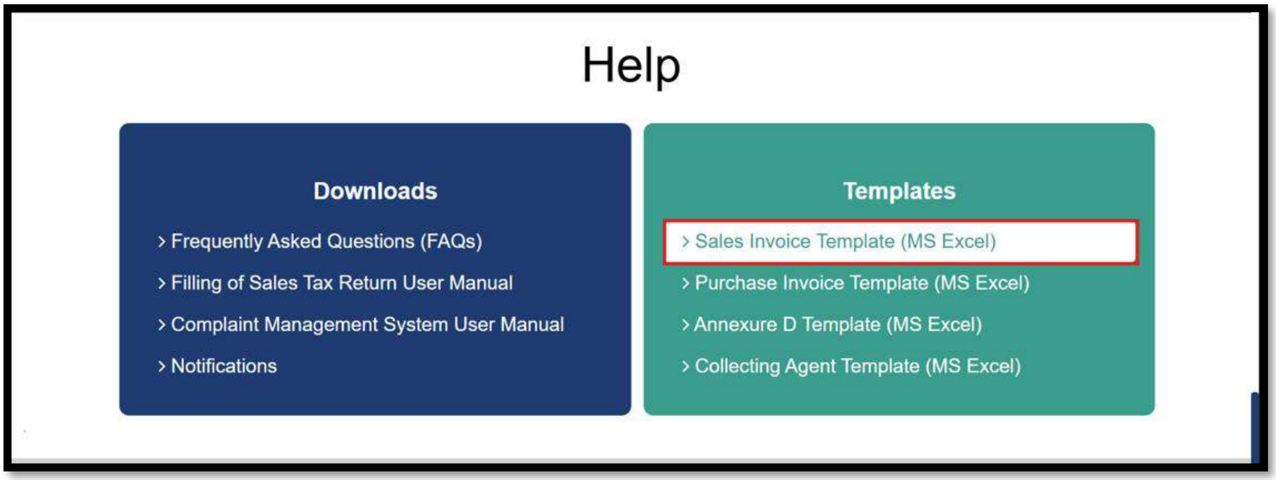
2.4.1. Uploading Sales invoices through Excel Sheet:

1. To import sales invoices, the taxpayer will log in to PRA-Iris account and will click “Invoice Management” and then click “Sales Ledger”.

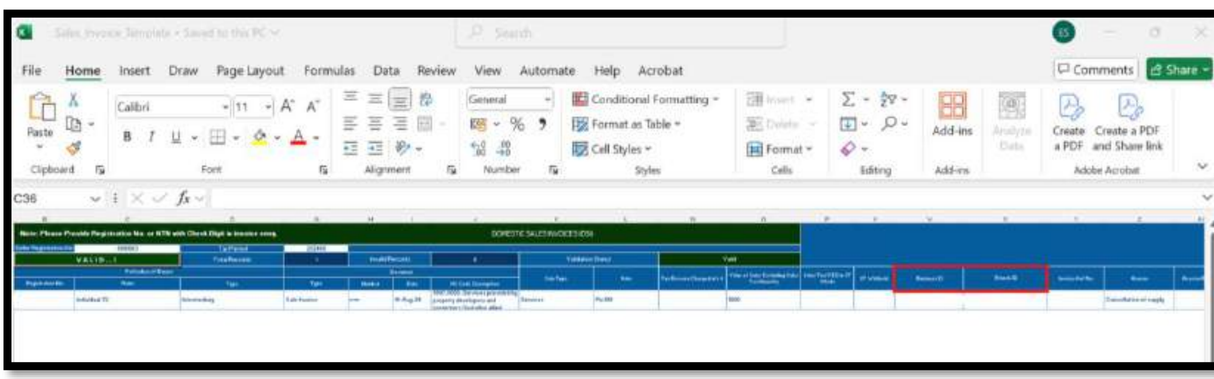
2. A window captioned Sales Invoice Management will appear.
3. Click on the “Download Sales Invoice Template," which will redirect taxpayer to e.pra.punjab.gov.pk/public/txplogin.xhtml, where they can download the Sales Invoice template (MS Excel).



4. The above link may directly be used to download Sales Invoice templates.
5. Click on “Sales Invoice Template” for downloading as shown below:



6. Enter the invoice data in the relevant fields.
7. In the case of preparing data for Sales Invoices through Excel sheet, the Business ID and Branch ID need to be entered. To find the relevant Business ID(s) and Branch ID(s), follow steps under the heading "Business and Branch Management in Registration Profile".



8. Validate data offline using "Validate" button provided in excel template file.
9. After validation of the Excel sheet, upload the MS Excel file.
10. Login to PRA-Iris.
11. Click Invoice Management and then "Sales Ledger".
12. Click Choose File.
13. After selecting the file, click the Import button.
14. After import of file, click the validate button.

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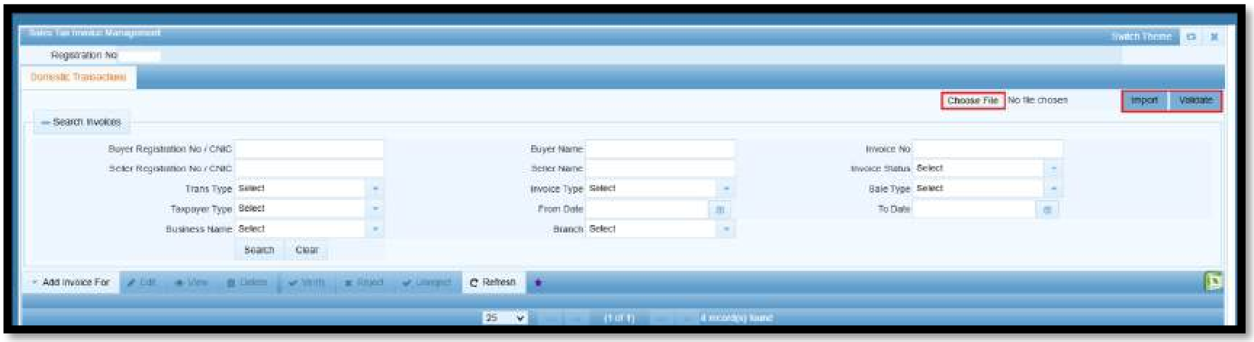
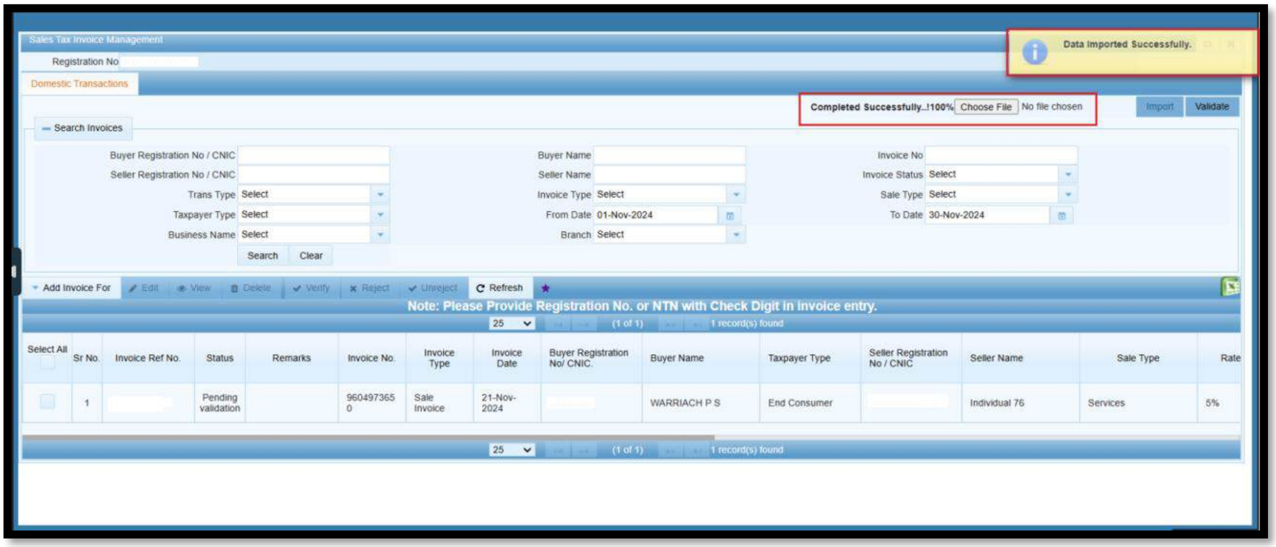


15. PRA-Iris will run online validation and load verification status as Valid or Invalid with error stated in "Remarks" field as follows:

Domestic Sales and Purchases Invoices

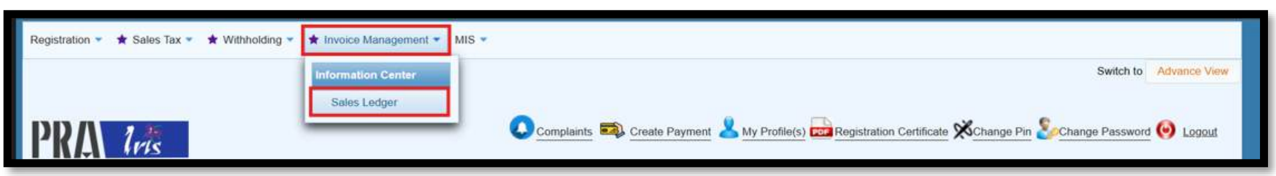
Sr No.	Status	Remarks	Invoice No	Invoice Type	Invoice Date	Buyer Registration No/ CNIC	Buyer Name	Seller Registration No / CNIC	Seller Name	Sale Type	Sale Origination Province of Supplier	Destination Supplier
1	Invalid	invalid HS Code	435123-2	Sale Invoice	07-Aug-2019	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	Goods (FED in ST Mode)	AJK	AJK
2	Invalid	invalid Rate	435123-1	Sale Invoice	06-Aug-2019	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	Electricity Supplied to marble/granite industry	Gilgit Baltistan	Gilgit Bal
3	Valid		1234	Sale Invoice	29-Jul-2020	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	Goods	Punjab	ICT
4	Claimed		1294	Sale Invoice	24-Aug-2020	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	Services	Punjab	Khyber Pakhtunk

16. To correct invalid record, select and edit relevant invoice (see under title "Add invoices through Data Entry for details about editing invoices). Invoice status will turn to "Valid" after modification and validation as per given remarks.
17. In case of successful validation, a message "Data uploaded successfully" will appear.

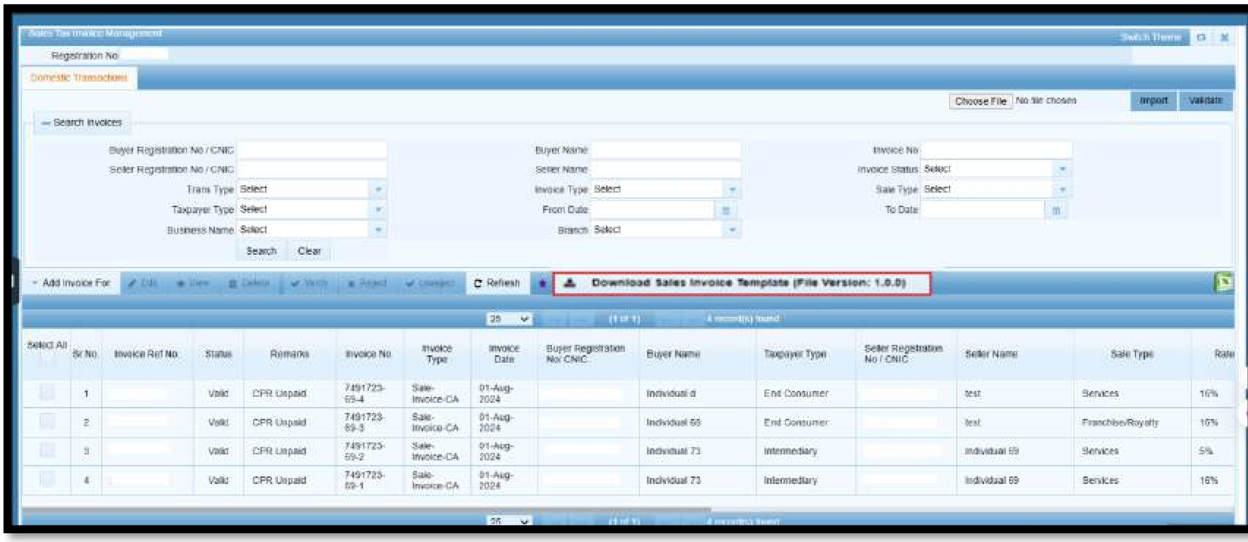


2.4.2. Uploading Purchase invoices through Excel Sheet:

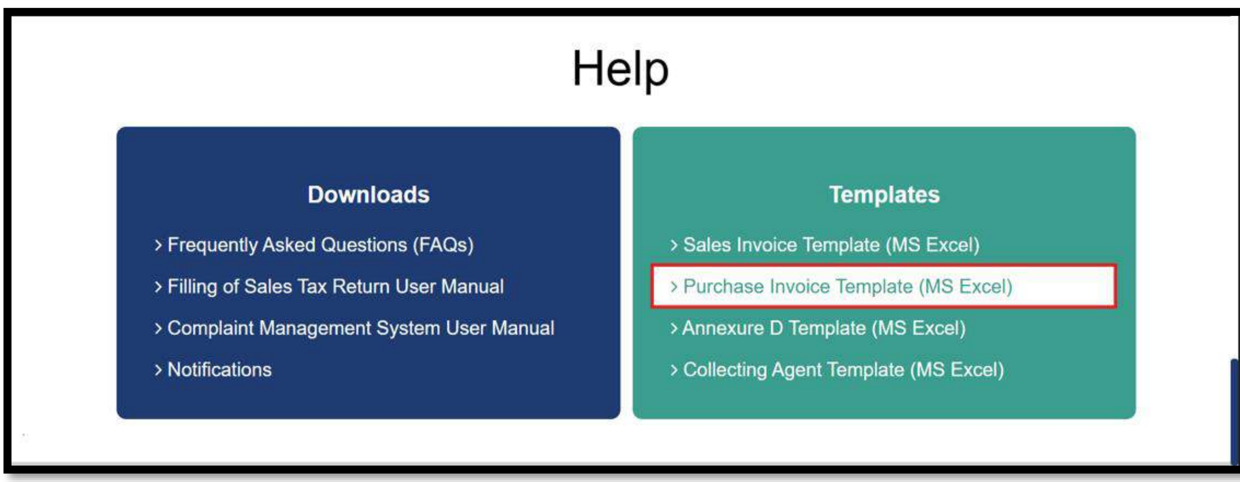
1. To import sales invoices, the taxpayer will log in to PRA-Iris account and will click "Invoice Management" and then click "Sales Ledger".



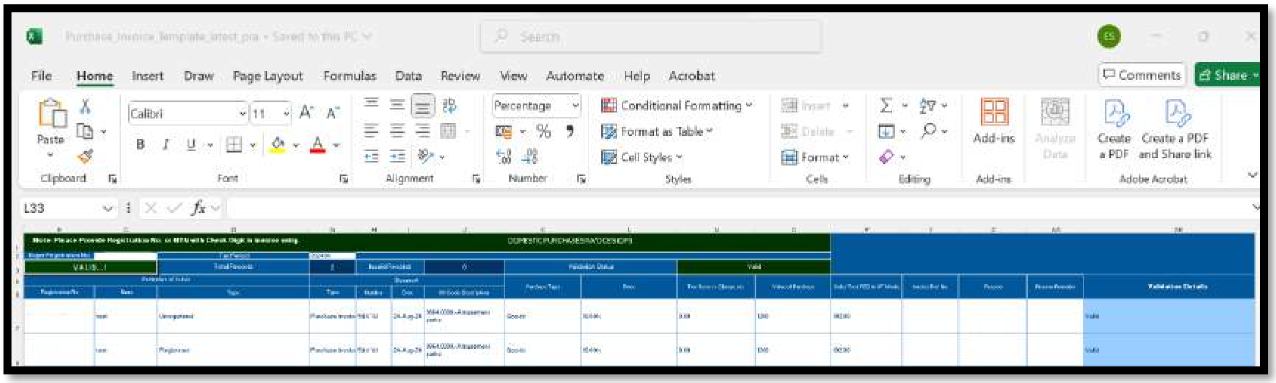
2. A window captioned Sales Invoice Management will appear.
3. Click on the "Download Sales Invoice Template," which will redirect taxpayer to e.pra.punjab.gov.pk/public/txplogin.xhtml, where they can download the Sales Invoice template (MS Excel).



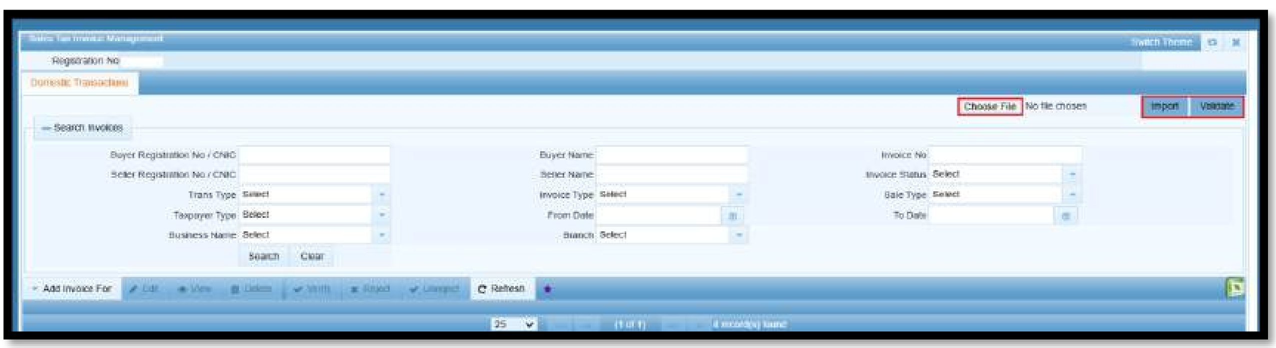
4. The above link may directly be used to download Sales Invoice templates.
5. Click on "Purchase Invoice Template" for downloading as shown below:



6. Enter the invoice data in the relevant fields.
7. In the case of preparing data of Purchase Invoices through Excel sheet.
8. Validate data offline using "Validate" button provided in excel template file.

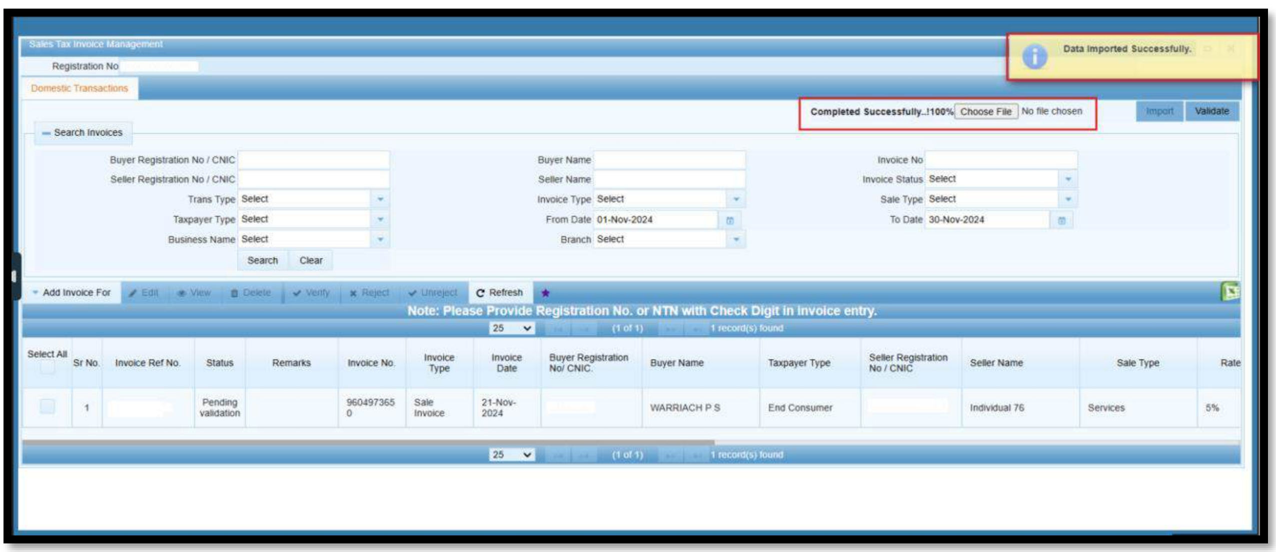


9. After validation of the Excel sheet, upload the MS Excel file.
10. Login to PRA-Iris.
11. Click Invoice Management and then “Sales Ledger”.
12. Click Choose File.
13. After selecting the file, click the Import button.
14. After importing of file, clicking validate button.



15. PRA-Iris will run online validation and load verification status as Valid or Invalid with error stated in “Remarks” field as follows:

16. To correct invalid record, select and edit relevant invoice (see under title “Add invoices through Data Entry for details about editing invoices). Invoice status will turn to “Valid” after modification and validation as per given remarks.
17. In case of successful validation, a message “Data uploaded successfully” will appear.



2.4.3. Uploading of Other invoices through Excel Sheet

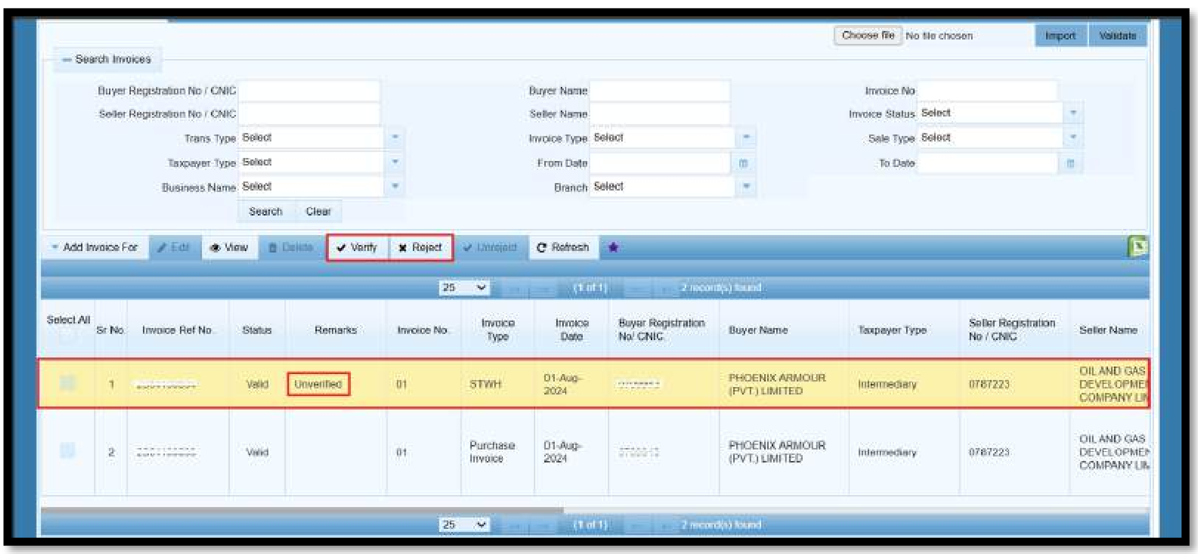
The same method will be adopted while uploading the “Annexure A” invoices, “Annexure D” invoices and “Collecting Agent Statement” etc.

2.5 Verification/ Rejection of STWH Invoices by Service Providers-cum-Withholding Agents

To allow the service provider to claim Withholding Credit in Annex-C, their Withholding Agent (cum Service Provider) is required to verify relevant the STWH invoices through Invoice Management.

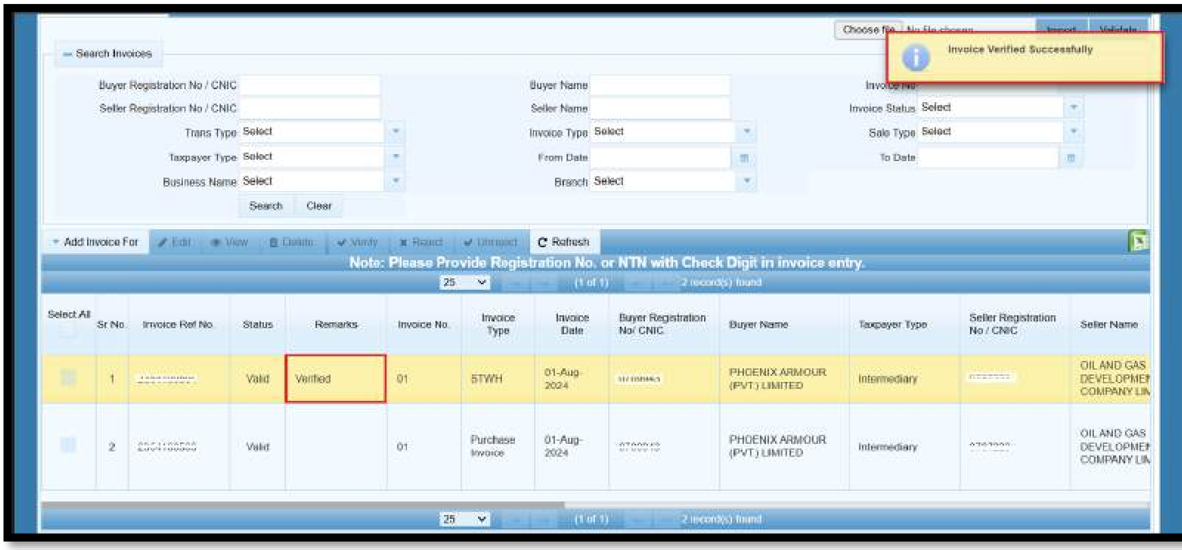
1. As a Service Recipient (who is registered as a Service Provider-cum-Withholding Agent), select the STWH invoice that is not verified "Unverified".
2. You may click on the "Verify" button to verify or "Reject" button to reject the selected STWH invoice.

Note: If the buyer loads the STWH invoice in their Annex-A, the system shall be marked the same as verified.



3. To verify an STWH invoice added by your Service Provider:
   a. In case you click on "Verify" a pop-up message on the top right side of the screen will appear notifying that the invoice has been verified successfully.

b. After verification of invoice by the Withholding Agent (also registered as a Service Provider), the status of the STWH invoice is changed to “Verified” under the remark’s column.



4. The verification by the Withholding Agent implies that he confirms the genuineness of the business transaction as well as concurring the claim of payment of Withholding by Service Provider/Withholding Agent in Government Treasury. The system will generate the 7a liability against the Withholding Agents to pay the amount verified by Withholding Agent, if the tax is not deposited within the statutory period.

Note: The buyer will be able to claim input tax credit only after the deposit of tax in Government Treasury.

5. The service provider can get the credit of the verified STWH invoice in case he has declared the relevant Sales Invoice in the relevant period.

Note: The STWH invoice can only be claimed in the same period of the relevant Sales Invoice and not in any proceeding tax periods.

6. To reject an STWH invoice added by your Service Provider:

a. In case of rejection of invoice by the Withholding Agent, the service provider cannot file his tax return unless the invoice is delinked from Annex C of the Service Provider.

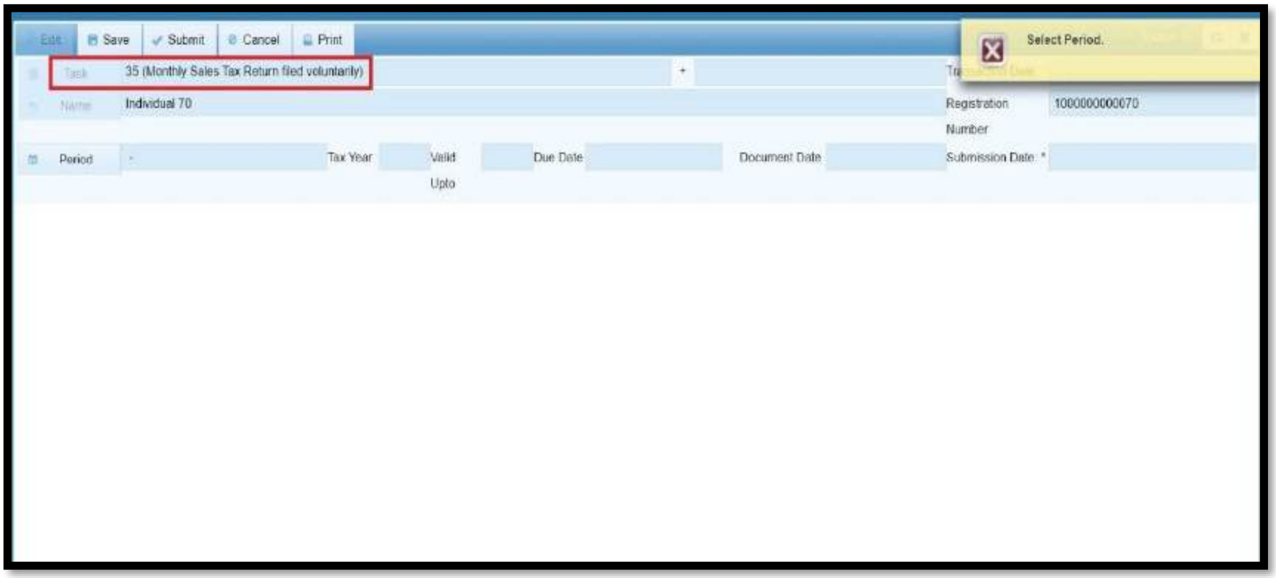
Note: It is pertinent to mention that no verification is required by the buyers who are registered with PRA as Withholding Agents only. The system will generate 7a liability in the returns of service providers claiming Withholding, if system will not be able to verify the payment against their registration number within the statutory period.

3. Sales Tax Return Filing

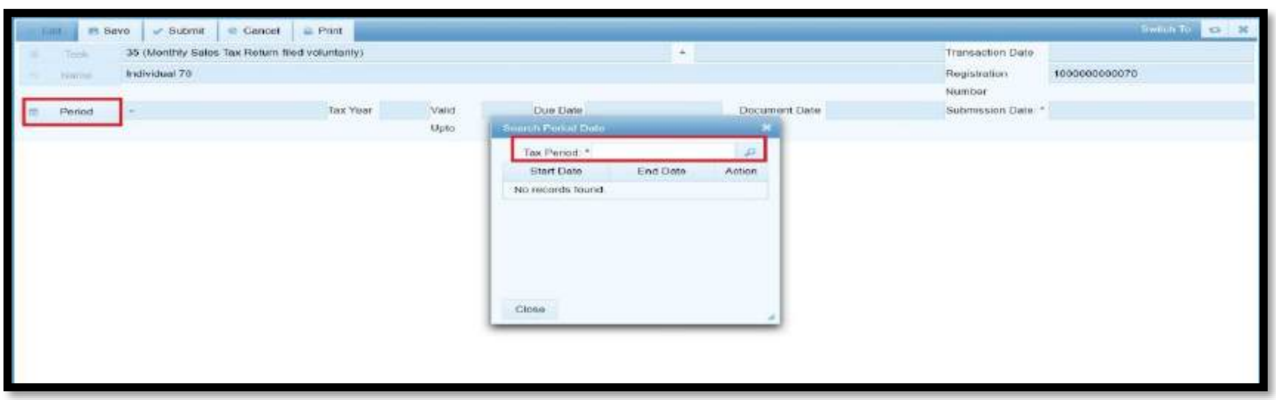
3.1 Creating Sales Tax Return

1. Log in to PRA-Iris.
2. The system will redirect the user to PRA-Iris main dashboard.
3. Select “Sales Tax” from PRA-IRIS main menu.
4. Select “35 (Monthly Sales Tax Return filed voluntarily)” from the options available from the drop-down list.

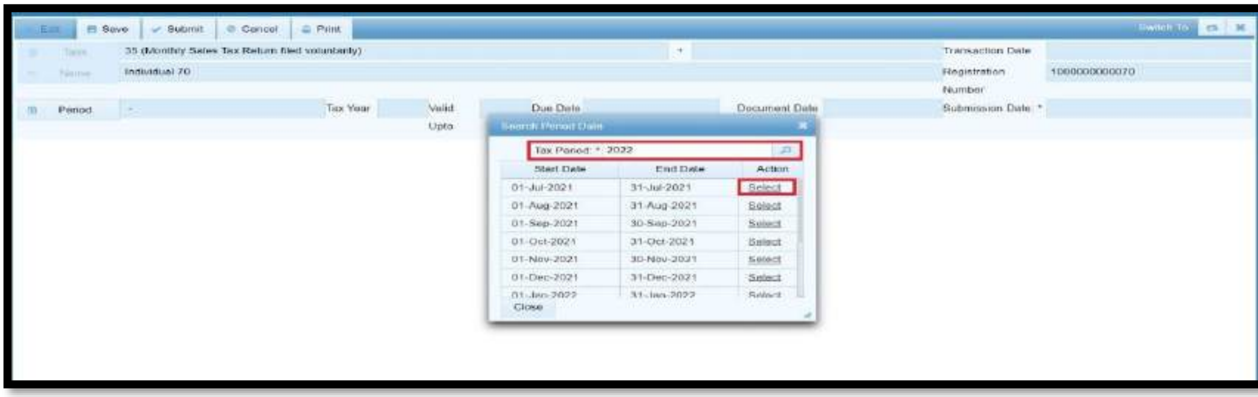
5. After selection of return from menu, a new window will appear with a message to select the tax period for which sales tax return is to be filed:



6. Click on the “Period” button to select the tax period.
7. Enter the Tax Period and click the “search” icon.



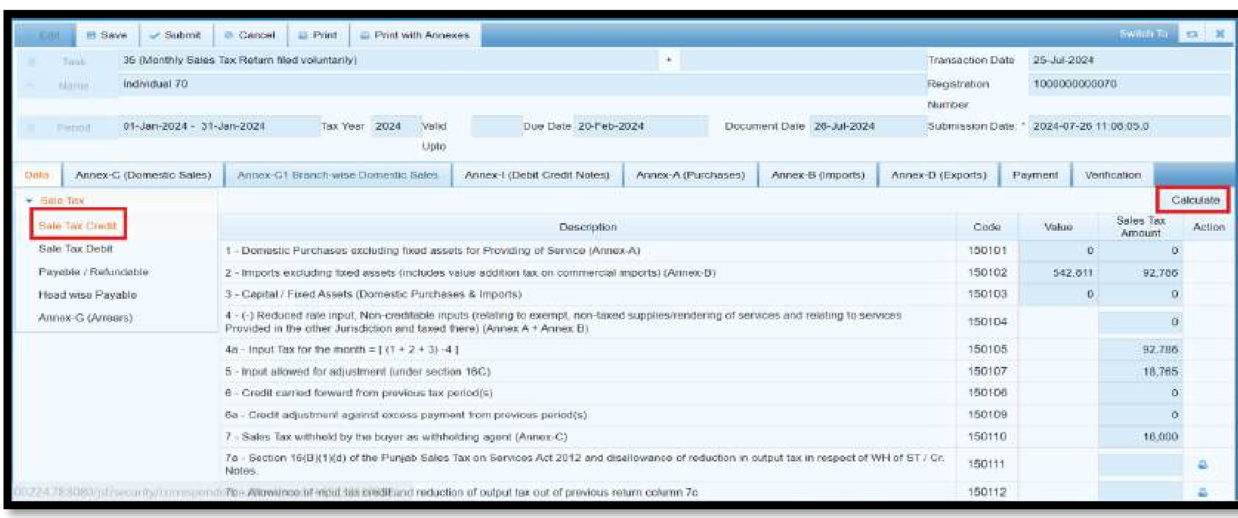
8. Select the desired tax period from the list.



9. The system will redirect the user to main task window of “35 (Monthly Sales Tax Return filed voluntarily)” with “Data” tab open as shown below:

3.2 Sales Tax Credit Tab

1. Click the “Sales Tax Credit” link from the left menu.
2. Click the “Calculate” button. The system will display the calculated results against relevant amount codes as shown below:

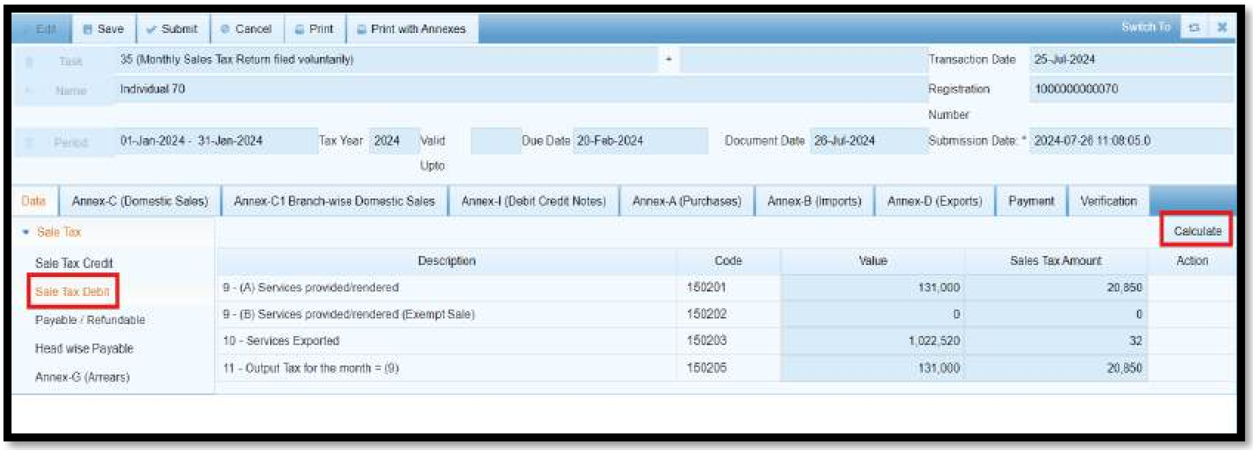


3.3 Sales Tax Debit Tab

1. Click on the “Sales Tax Debit” tax from the left menu.

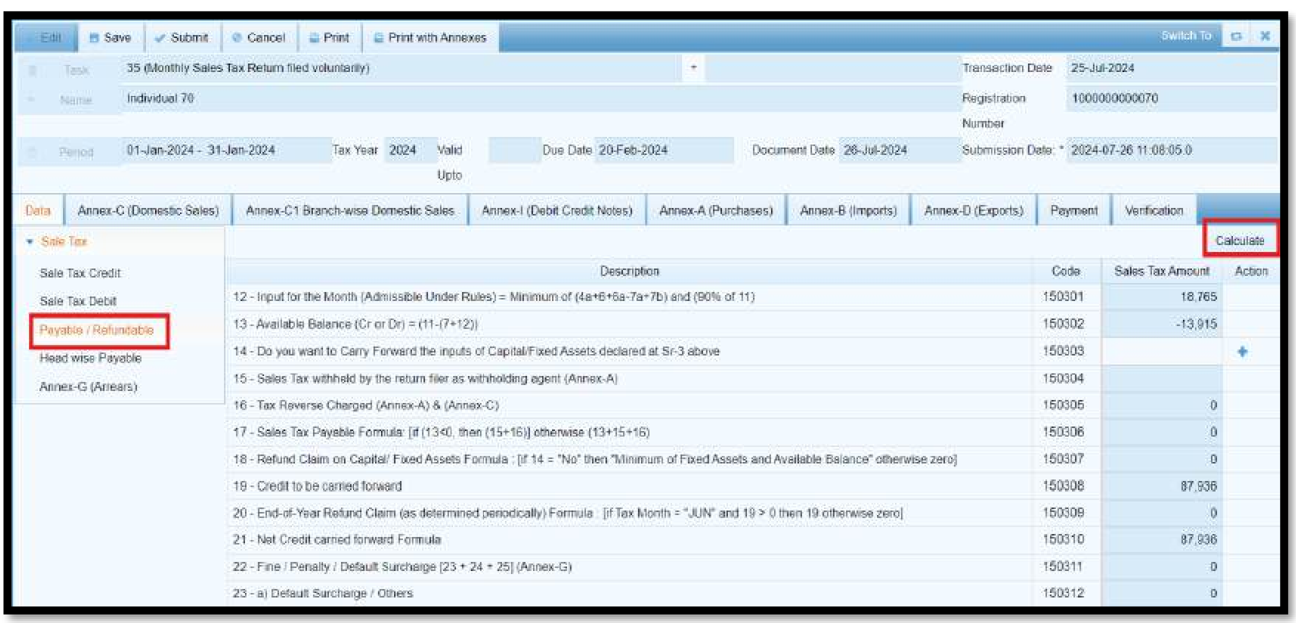
sales tax debit field should also be highlighted

2. Click on the "Calculate" button. The system will display the results calculated against relevant amount codes as shown below:



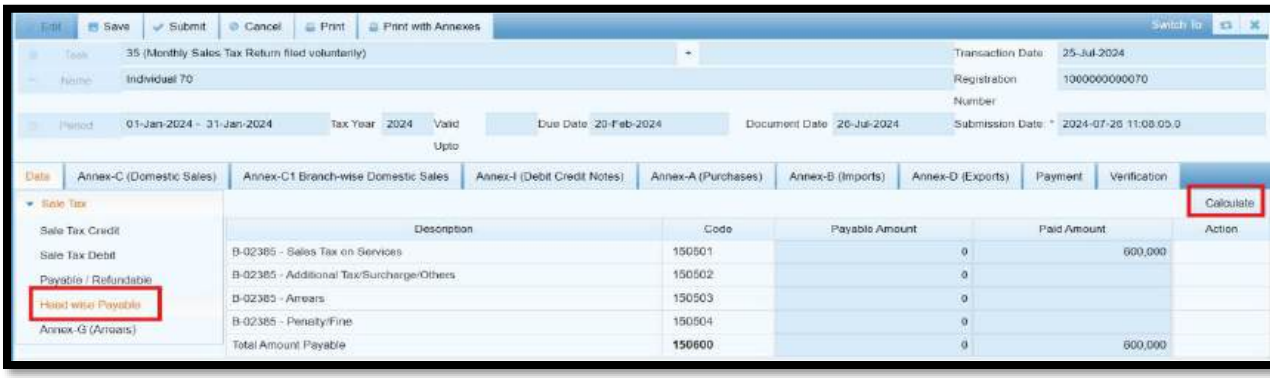
3.4 Payable/Refundable

1. Click on the "Payable/Refundable" link from the left menu.
2. Click on the "Calculate" button. The system will display the results after calculation against relevant amount codes as shown below.



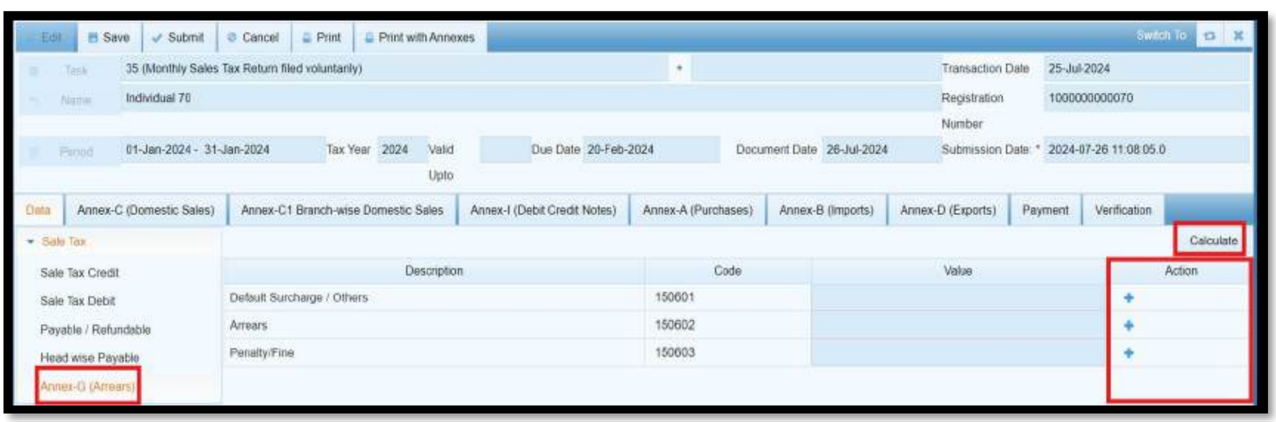
3.5 Head Wise Payable

1. Click on the "Head Wise Payable" link from the left menu.
2. Click on the "Calculate" button. The system will display the results against relevant amount codes.



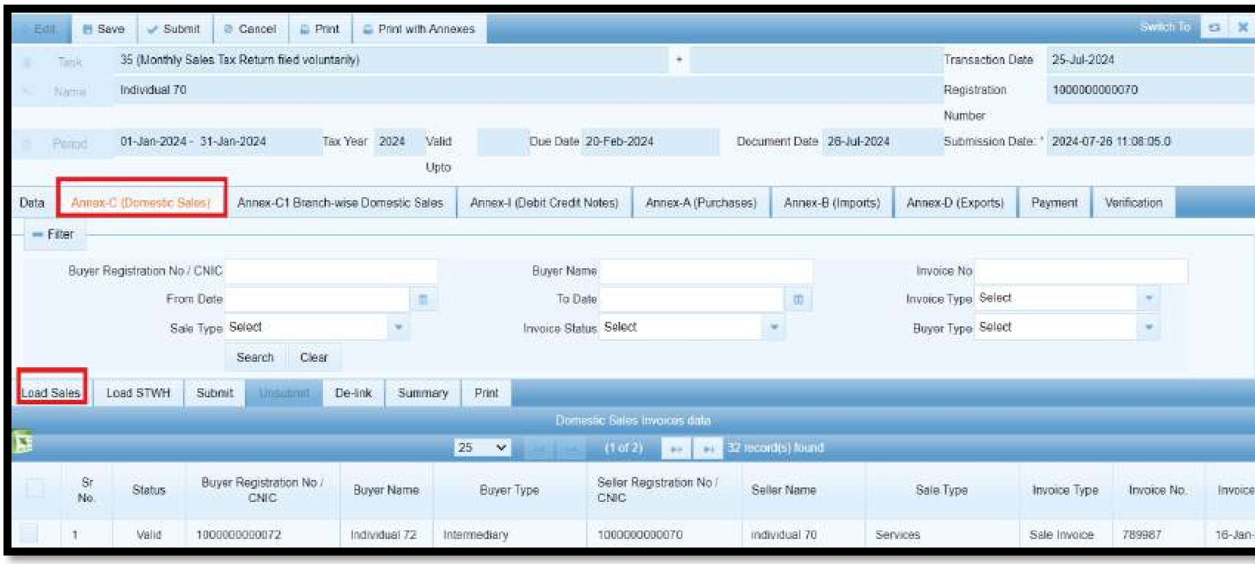
3.6 Annex - G (Arrears)

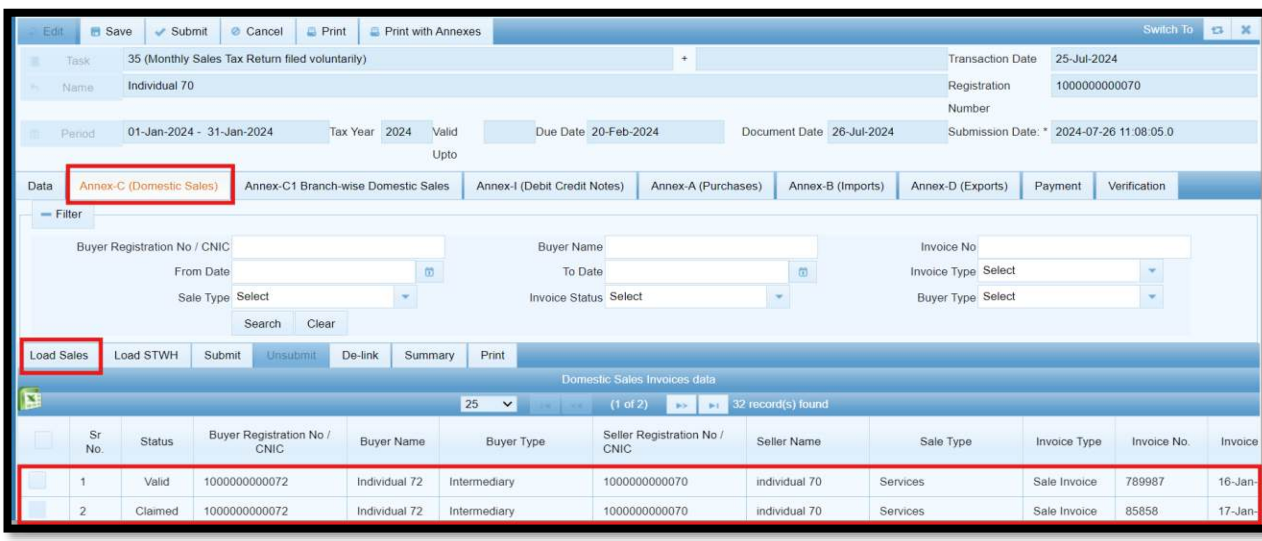
1. Click on the "Annex – G (Arrears)" tab from the left menu.
2. Click "+" button against each category/ item i.e. Default Surcharge, Arrears (Sales Tax) and Penalty/ fee.
3. A window will pop-up to enter the detail and click "OK" to save the amounts.



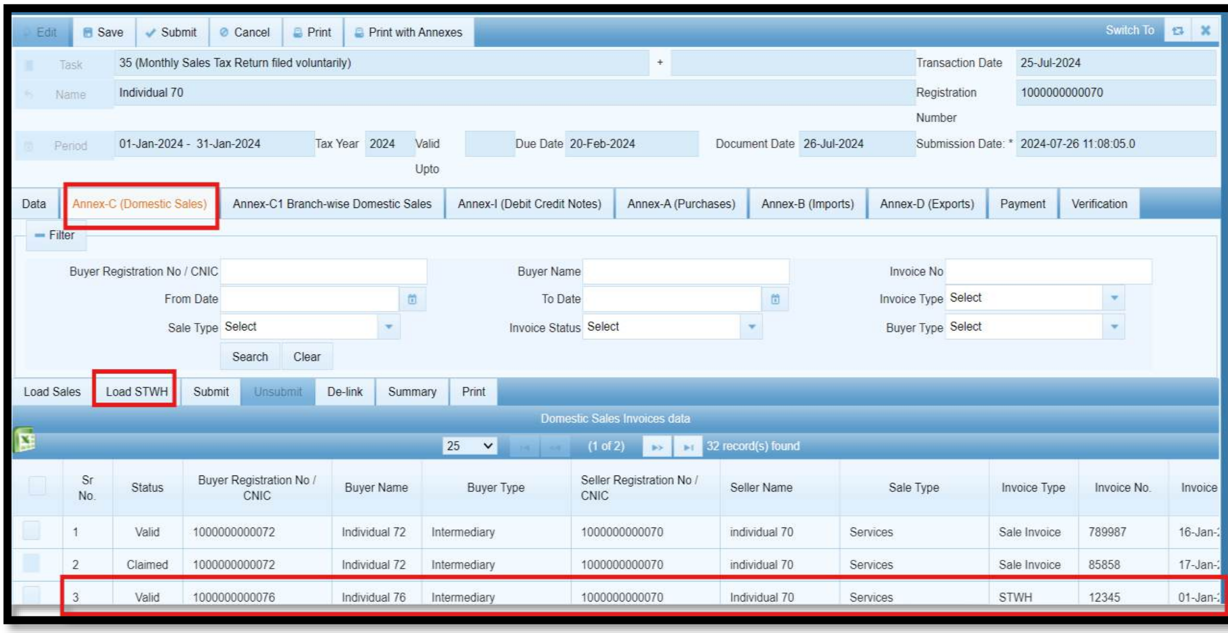
3.7 Annex - C (Domestic Sales)

1. Click on the “Annex C (Domestic Sales)” tab. Click “Load Sales” to load all invoices.

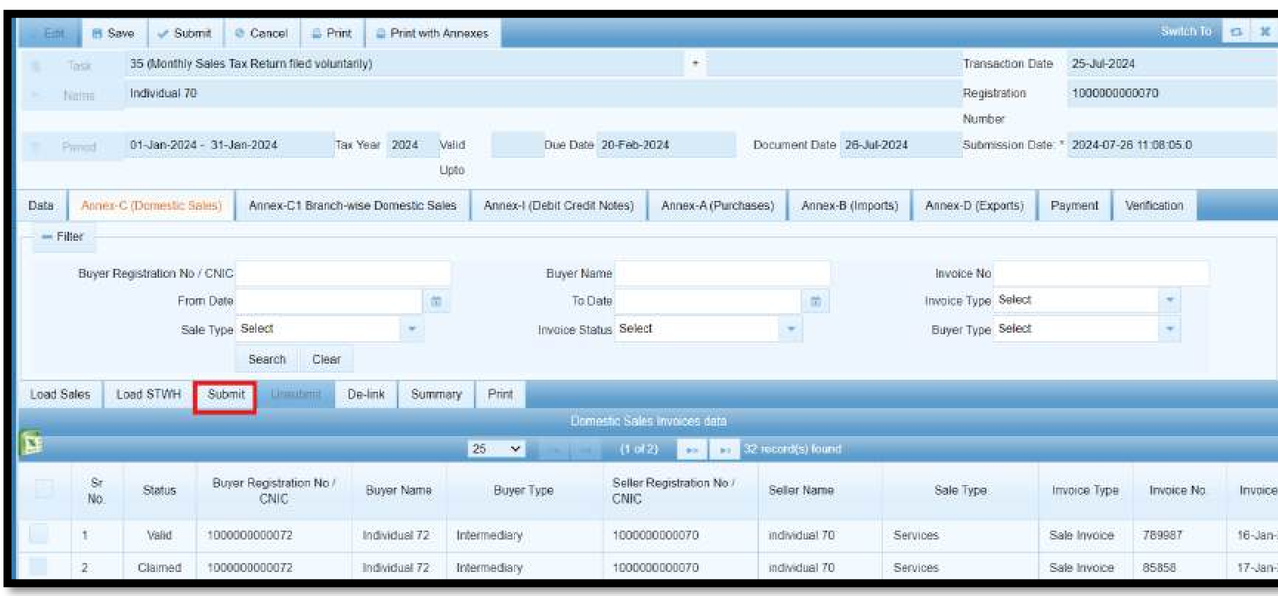




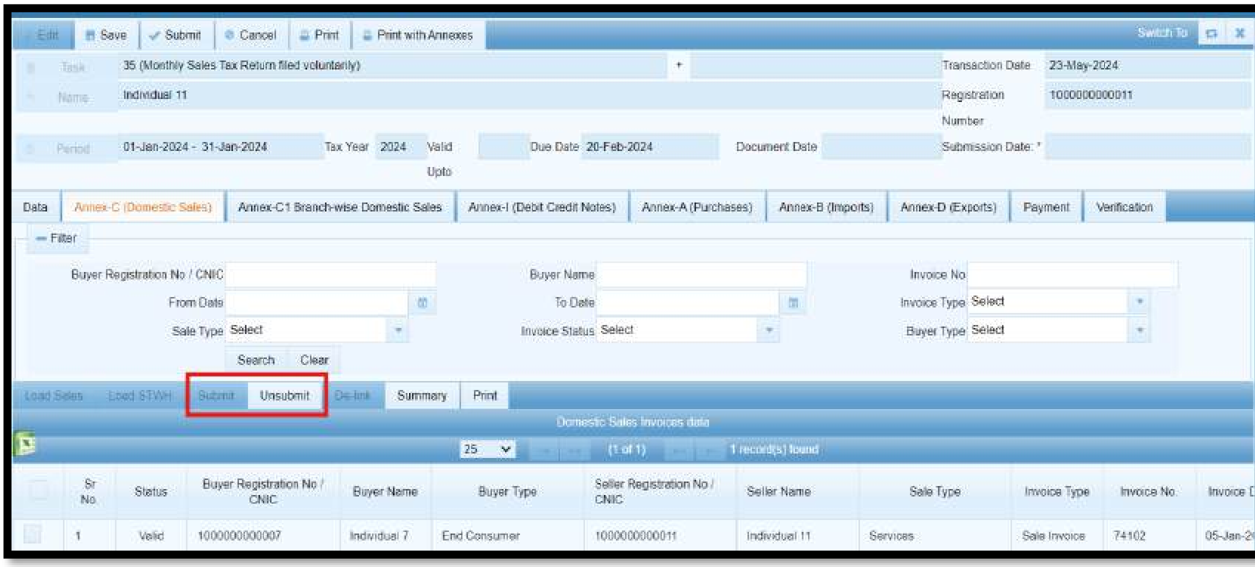
2. Sales Invoices as well as ST Withheld invoice(s) relevant to the tax period will be reflected in the tab “Annex C Domestic Sales” as shown below:



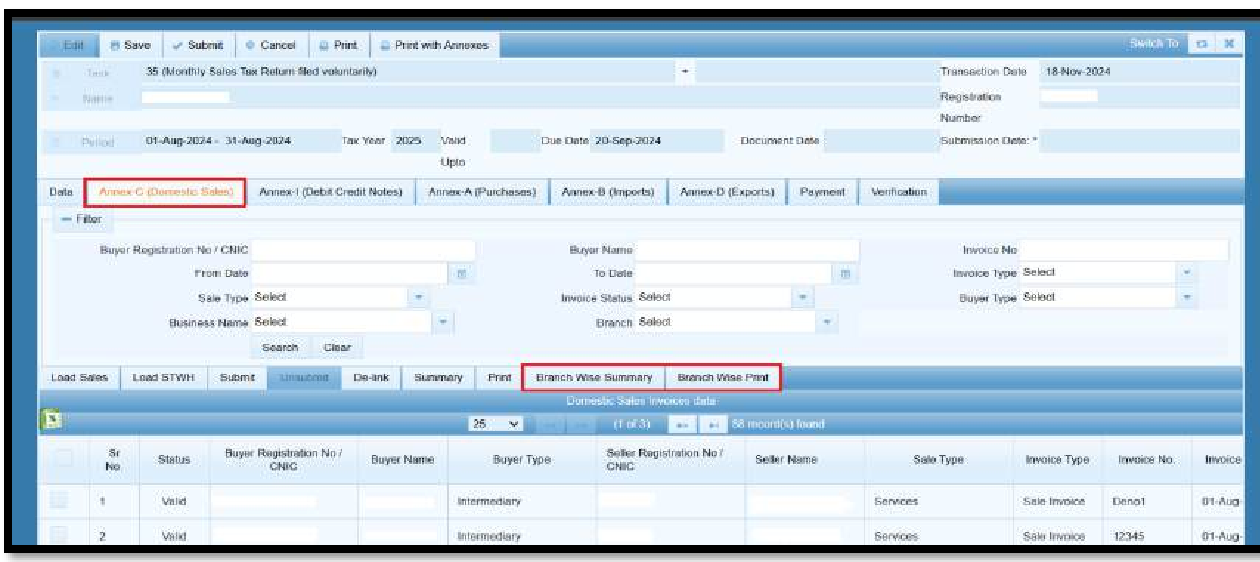
3. Click “Submit” to submit the Annexure C.



4. A message will appear “Annex C - Domestic Sale Submitted successfully”.
5. After submission of Annex C, the Un-submit button will be enabled so that the Annexure may be unsubmitted prior to submission of Sales Tax return as shown below:



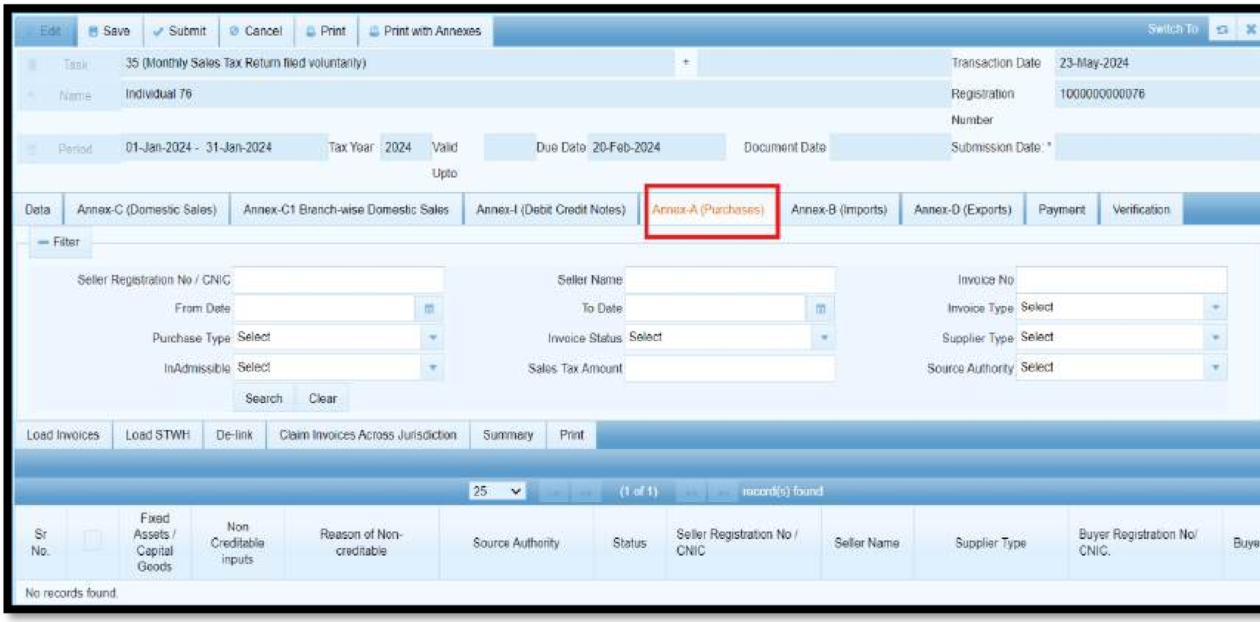
6. Click on “Branch Wise Summary” Tab to view the summary of branch-wise domestic sales.
7. Click on “Branch Wise Print” to get the print of branch wise domestic sale summary.



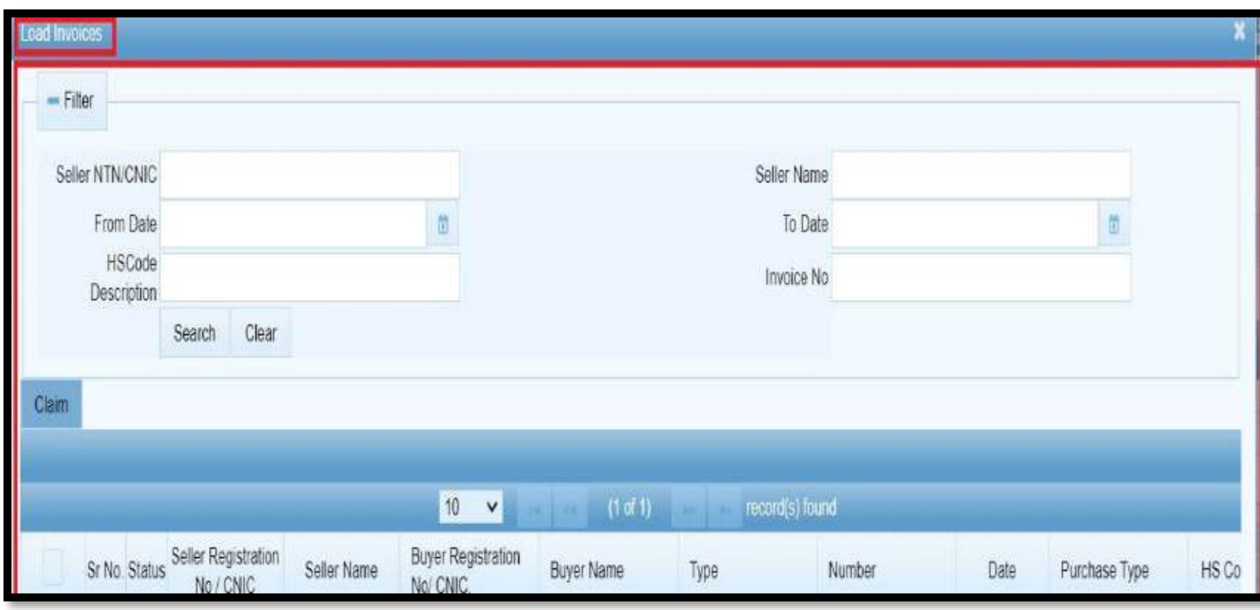
8. The STWH invoices added by the Withholding Agent will be available to the respective service providers. He can get the claim of the STWH invoice only after adding the sales invoices with the same particulars.

3.8 Annex - A (Purchases)

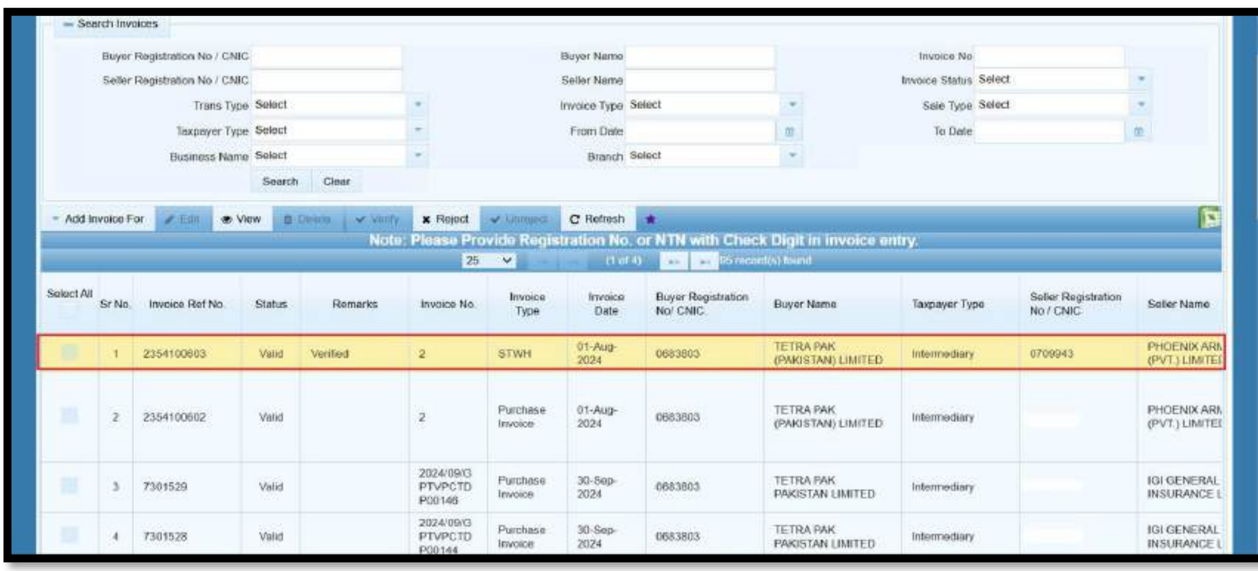
1. In order to add purchase invoices, click on the “Annex-A (Purchases)” tab;



2. Click on the Load Invoices button and, the “Load invoice(s)” screen will appear as shown below:



3. The taxpayer may load invoices either entered manually or the invoices that are declared by his service providers as Sales in Annexure C of their sales tax returns.
4. Claim the desired invoices by selecting the invoices and pressing the 'Claim' tab.
5. In case of Service provider cum Withholding Agent, STWH invoices declared by its service provider/ supplier and STWH invoices entered by withholding agents are also loaded in Annex-A.
6. The taxpayer may also delink certain invoices not intended to be claimed during the period for which sales tax return is intended to be filed.
7. The taxpayer may also delink certain STWH invoices not intended to be claimed during the period for which sales tax return is intended to be filed. After delinking the invoice in Annex-A/Withholding Statement, the status of that invoice will become Valid in Sales Ledger upon searching for that invoice and the remarks will be shown as Verified.



3.9 Annex - B (Imports)

1. Click on "Annex-B" tab, the "Annex-B" screen appears as shown below:

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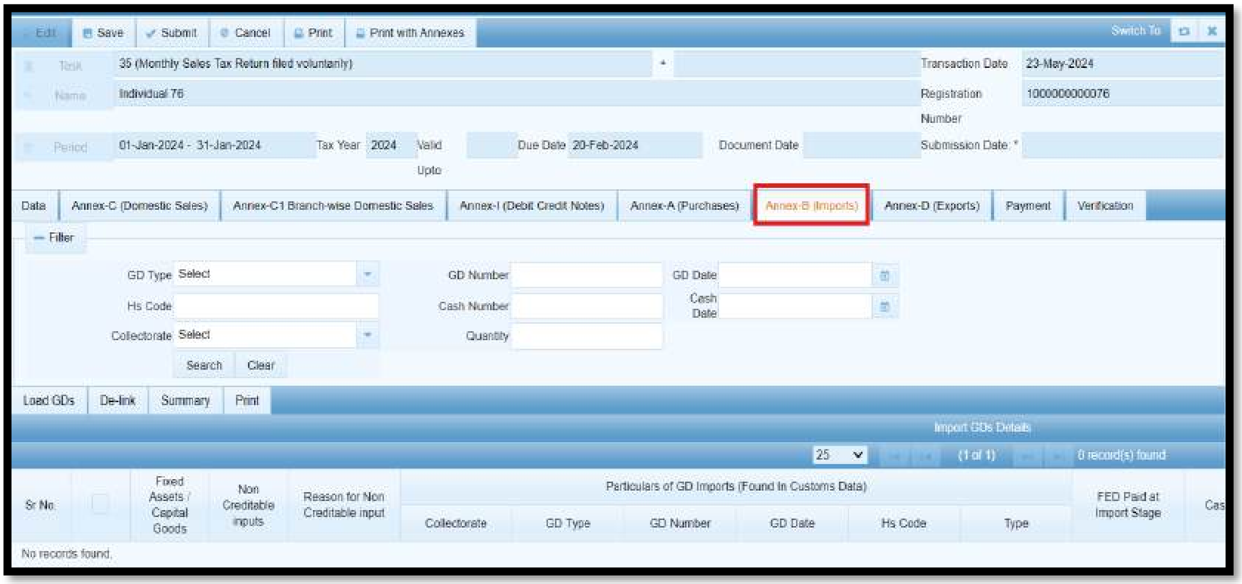
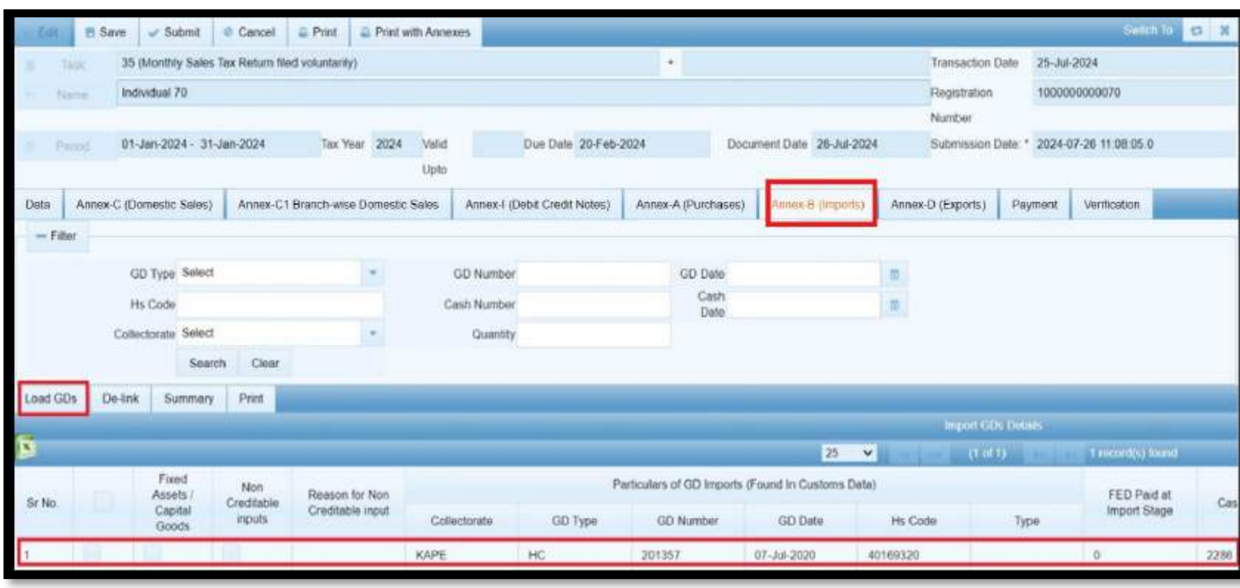
/042-99205716



2. Click on the "Load GD(s)" button.
3. “Load GDs” screen shall appear with all GD(s) in the grid as shown below:

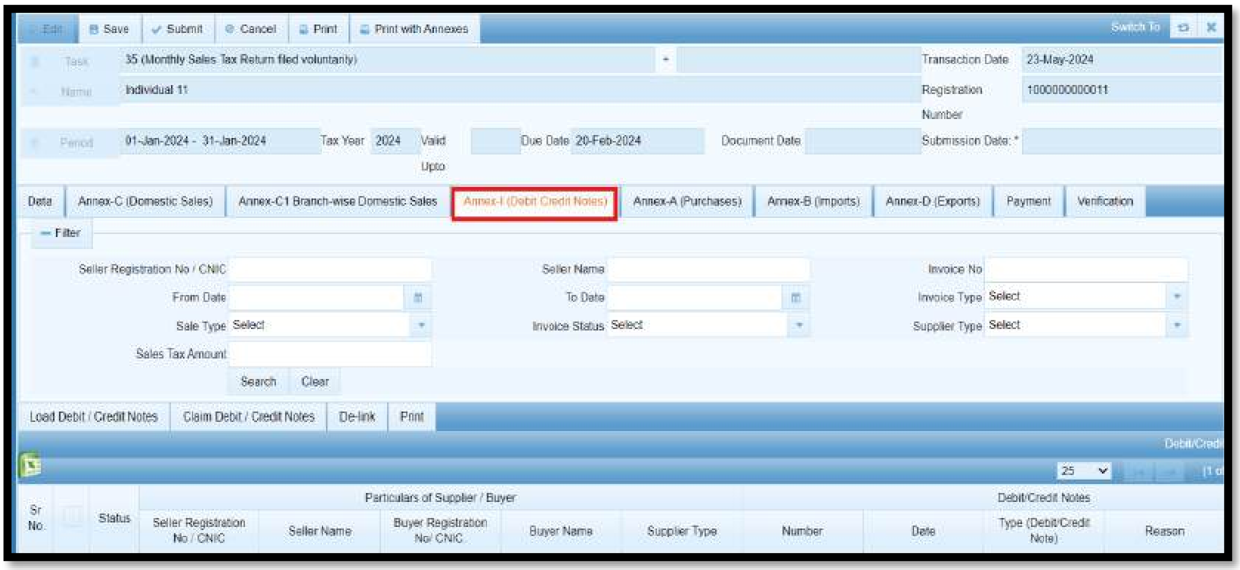


4. Select desired GD(s) and click on “Claim” button.
5. A message “Invoice(s) claimed successfully” will appear.

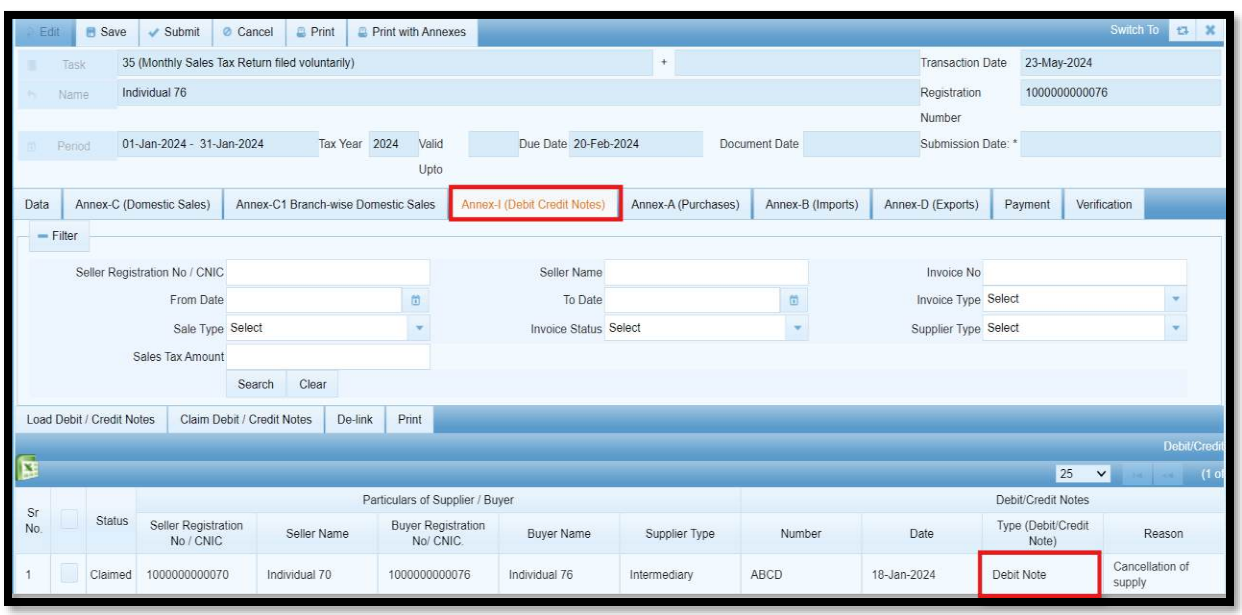
3.10 Annex - I (Debit Credit Notes)

The Debit/ Credit Notes are claimed in Annex I once the debit/ credit invoices are entered while using Sales Tax Invoice Management as explained in the relevant section.

1. Click on "Annex-I" tab as shown below:

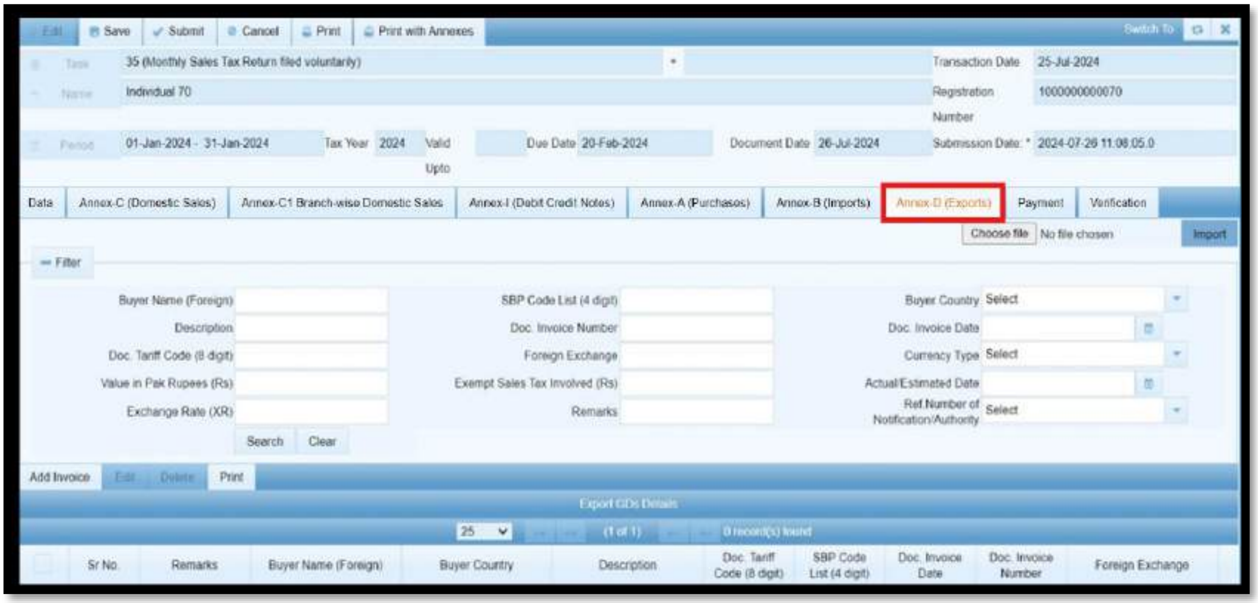


2. Click on "Load Debit/Credit Notes" to load the debit/ credit note invoices in Annex I.

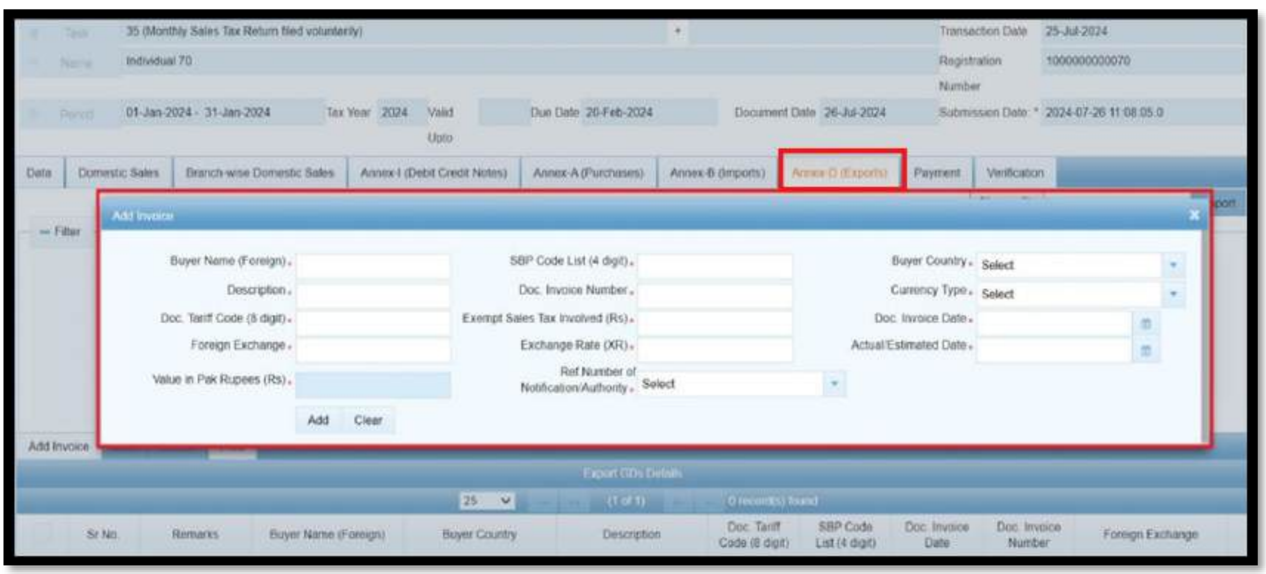


3.11 Annex - D (Exports)

1. Click on "Annex-D (Exports)" tab.



2. Click on "Add Invoice" tab and "Add invoice" window will open as shown below:

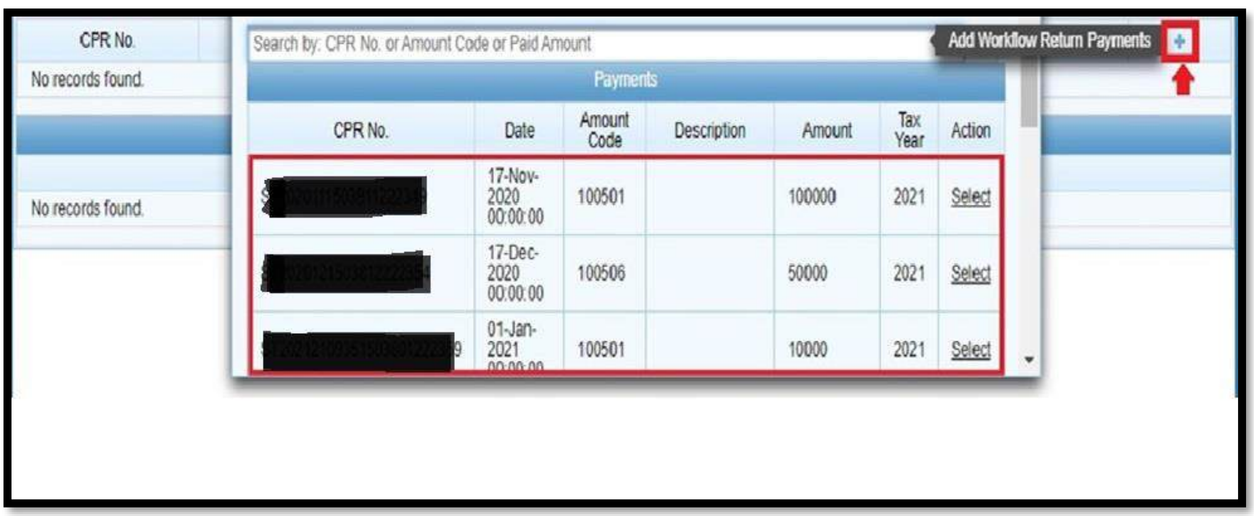


3. Enter all mandatory fields on account of each Export invoice.
4. Press "Add" button to add invoice.

3.12 Payment

1. Click "Payment" tab to retrieve the Computerised Payment Receipt (CPR) wise information of taxes deposited at the bank as follows:

2. To retrieve the list of Computerized Payment Receipts (CPR), click '+' icon.
3. A window containing list of all CPRs relevant to tax period will appear as shown below:



4. Click "Select" link to claim desired CPR as tax payment along with sales tax return.
5. A taxpayer can select and attach multiple CPRs up to the amount of liability calculated by the system.
6. The attached CPR(s) will be listed under the payment tab as shown below:

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7. Any of the CPR may be deleted by clicking the “delete” icon present against each CPR.

3.13 Verification

1. After completion of data entry, click on the “Verification” tab to verify the data provided in sales tax return; Enter PIN and click “Verify Pin” provided against the PIN field.

2. Click the “Save” button to save the task as a draft.
3. Click the “Submit” button to submit the completed return. Once submitted, the return will no longer be editable.

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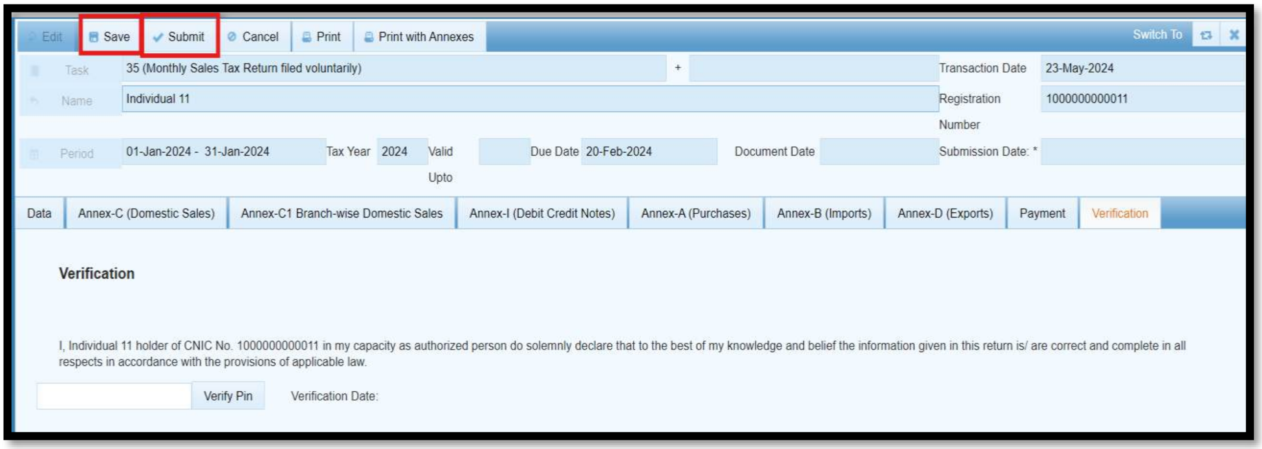
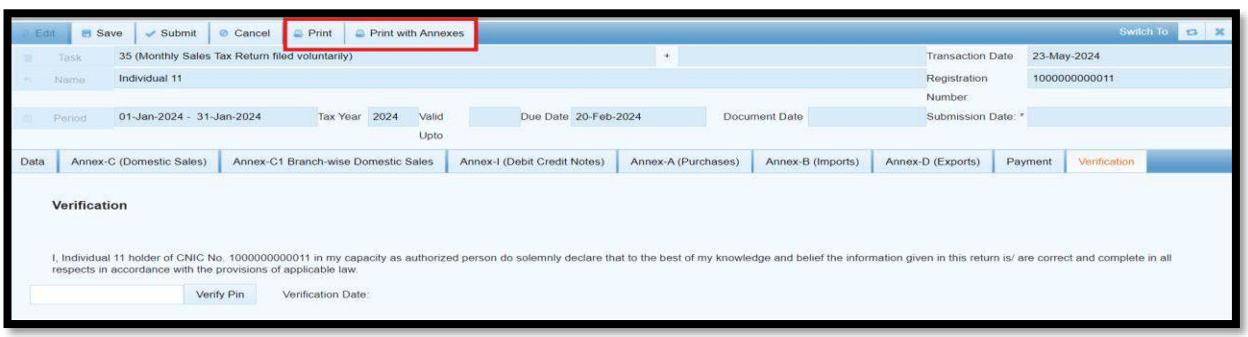


3.14 Print Sales Tax Return

1. Click on the “Print” button for a PDF version of the Sales Tax Return.
2. To print the return with Annexure details, click on the "Print with Annexures" tab.



3.15 Concepts of liability created against 7a and explanation on account of 7b & 7c in Sales Tax Return

1. 7a liability is created in sales tax return of the tax period following the period where either input tax adjustment or credit of tax payment was allowed but no amount was deposited in Government Exchequer against those invoices. Some of the examples are as below:

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   a. The input adjustment has been claimed for the previous tax period on account of the service received from service providers who, though submitted Annex C, submitted their sales tax return for the said tax period; or
   b. The service provider has been provisionally allowed the credit of Withholding tax, but Withholding Agent has not deposited the amount of tax Withheld during the statutory period. In the proceeding tax period, the system shall auto-calculate the liability against 7a.
2. The system will not allow taxpayer will submit his ST-Return for the tax period until 7a liability is discharged/ paid.
3. After the discharge/ payment of 7a liability, the said paid amount is reflected against 7c in the following tax period's Sales Tax Return.
4. If taxpayer's service provider subsequently files/ submits the tax return along with tax payment or the Withholding Agent deposits the amount, the system will reflect the said amount against 7b (previously reflected against 7c) and the taxpayer is entitled to claim its adjustment against his liability for subsequent tax period(s).

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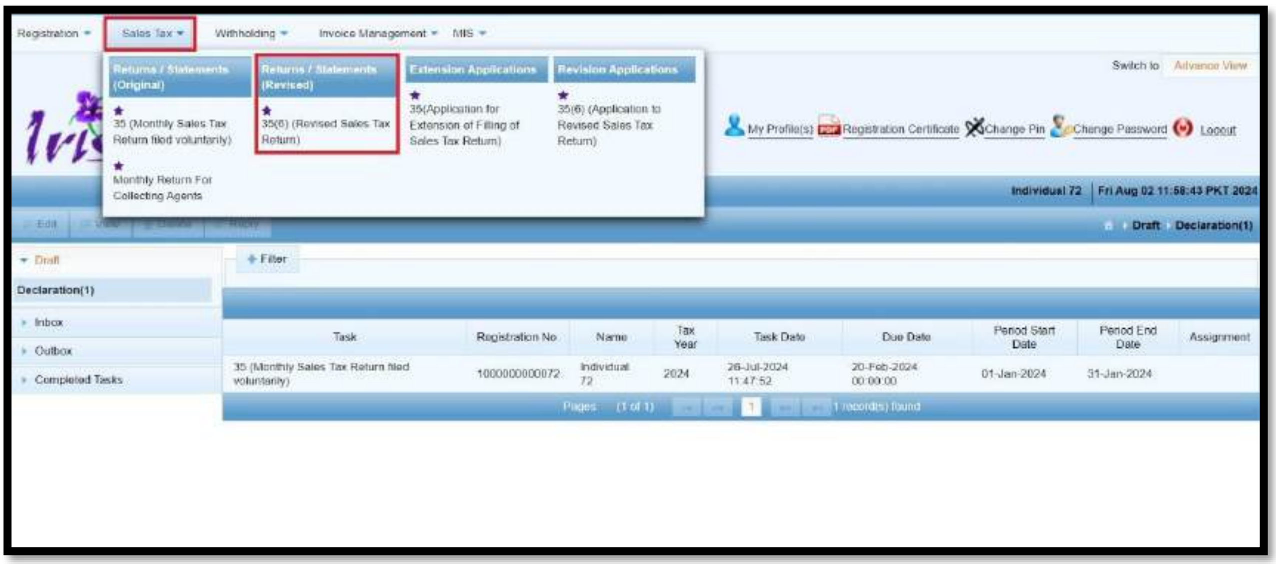
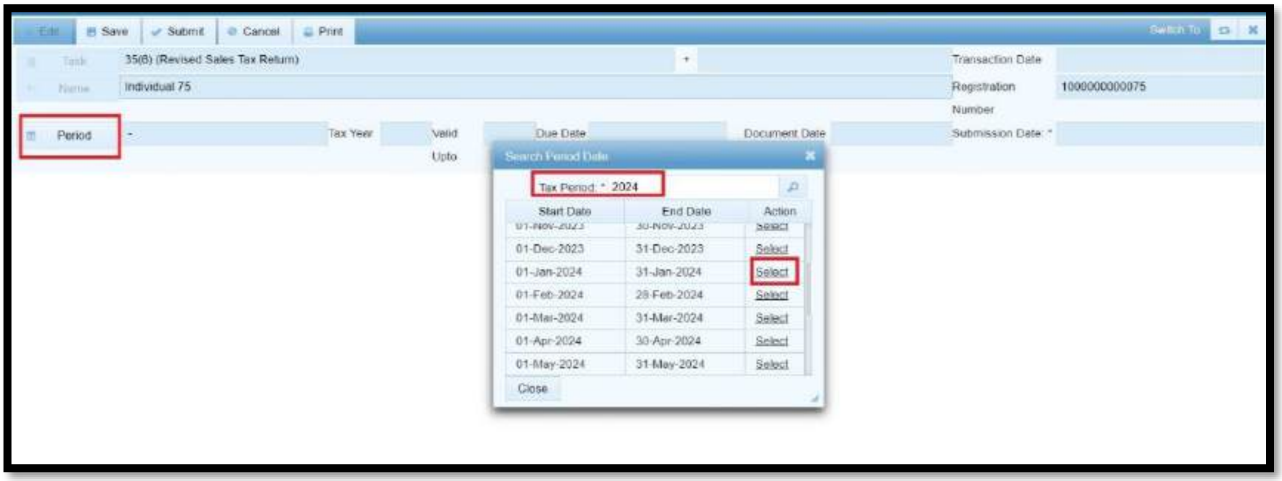
4. Revision of PRA-Iris Sales Tax Return

4.1 Filing of Revised Sales Tax Return on PRA-Iris

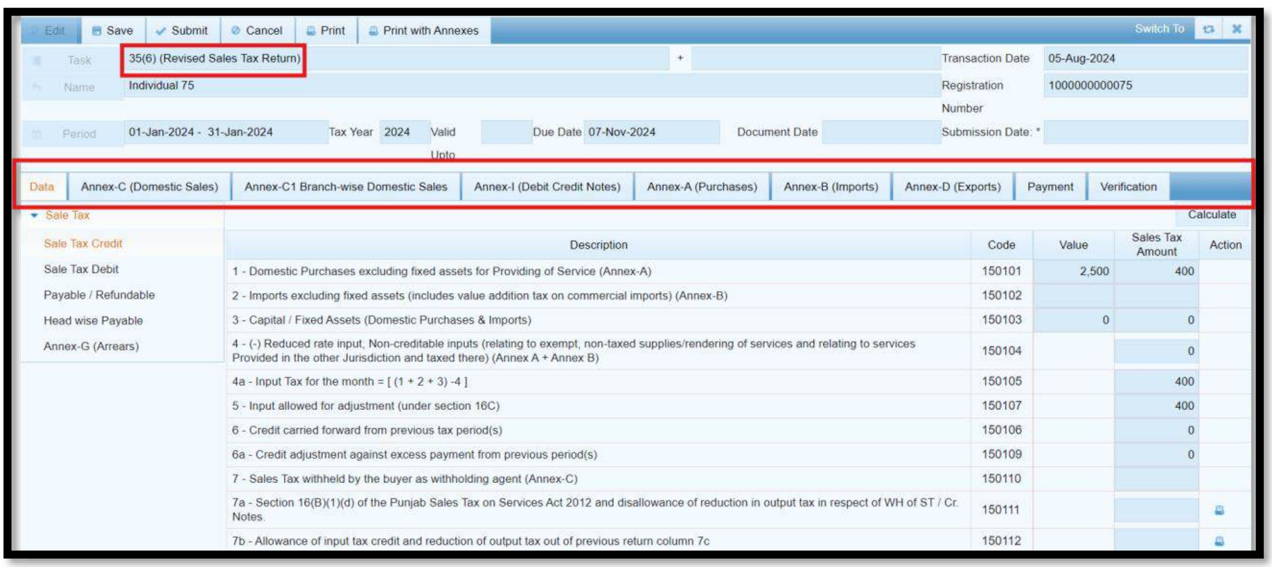
1. Click "Sales Tax" on the Horizontal Bar Menu at the top of the screen.
2. A drop-down menu will appear.
3. Click "Returns / Statements (Revised),”.
4. Select "35(6) Revised Sales Tax Return"
5. The interface for filing of revised return will appear.



6. Click on the "Period" button on the right of the screen. A dialog box will appear.
7. Enter the relevant tax year in the "Tax Period" field. Click on "Search."
8. Click on "Select" next to the tax period appearing in dialogue box.



9. The form containing fields and tabs of revised Return will appear. Edit the data wherever required and submit the Return.



10. Click on the verification tab.
11. Enter PIN and click on “Verify PIN”
12. Click “Save” button.
13. The saved return will be available in “draft” folder.
14. Upon approval by the relevant tax officer, the draft return may be submitted.

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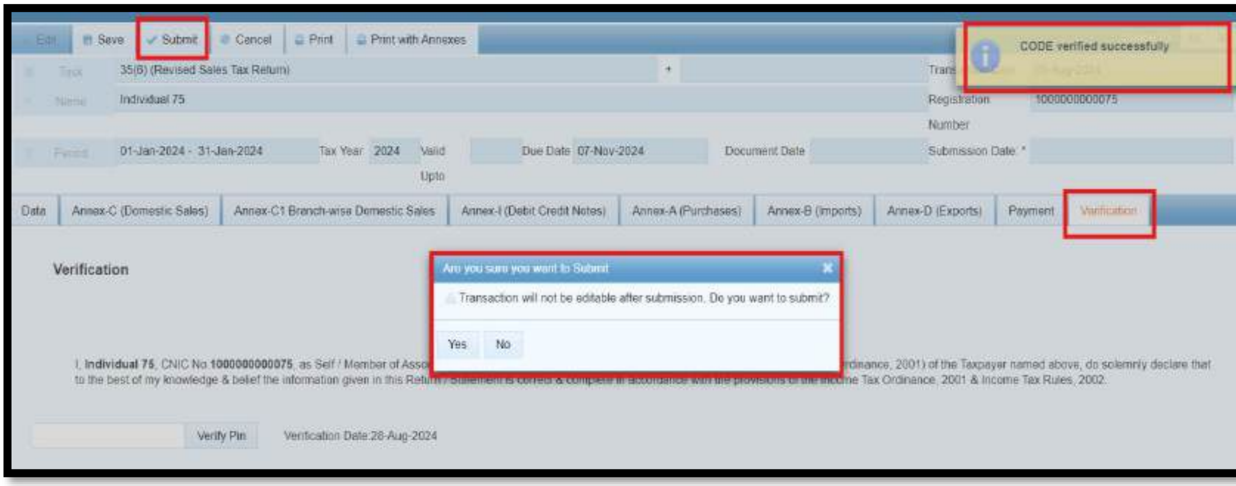
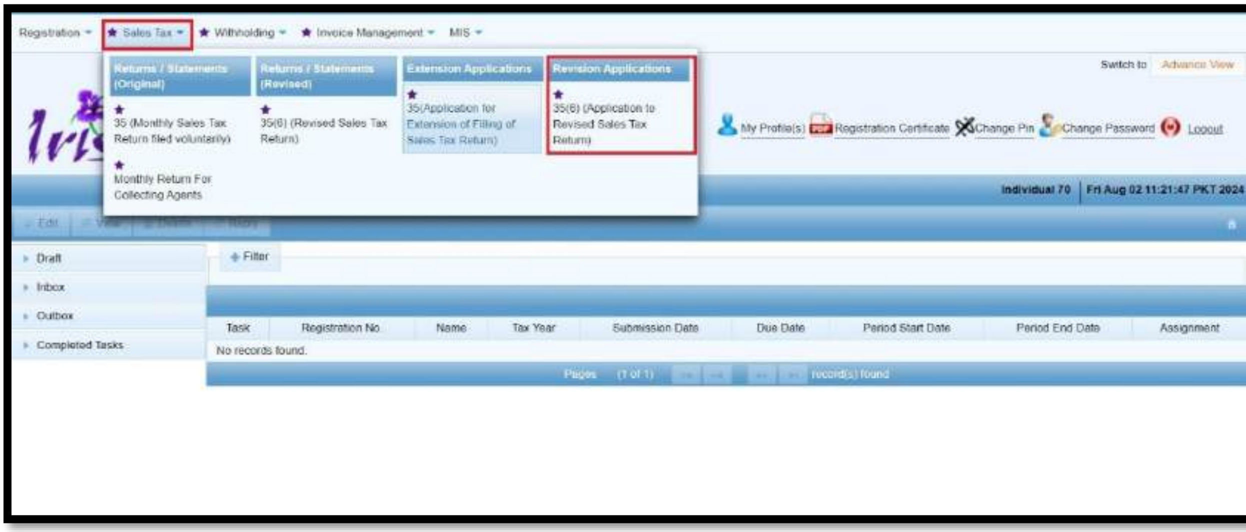
15. Once approval is issued upon application for filing of revised return, click edit on the draft return in "Draft" folder.
16. Click the "Submit" button.
17. Upon submission, the following message is displayed:



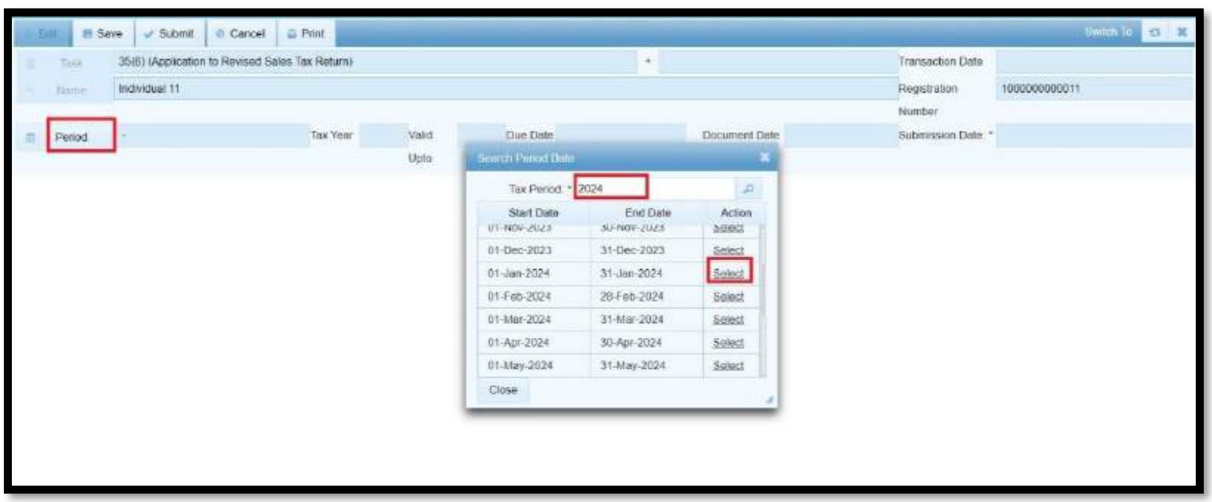
4.2 Filing of Application for Revision of Sales Tax Return

The application for revision of return may be filed through PRA-Iris if the original return is already filed through PRA-Iris. Prior to filing of application for return revision, create draft of proposed revised return and save it after verification as explained in section 5.2. The revised return cannot be submitted unless the application for revision is approved by the relevant tax officer. In order to file an application for revision of PRA-Iris Sales Tax Return, the following steps may be followed:

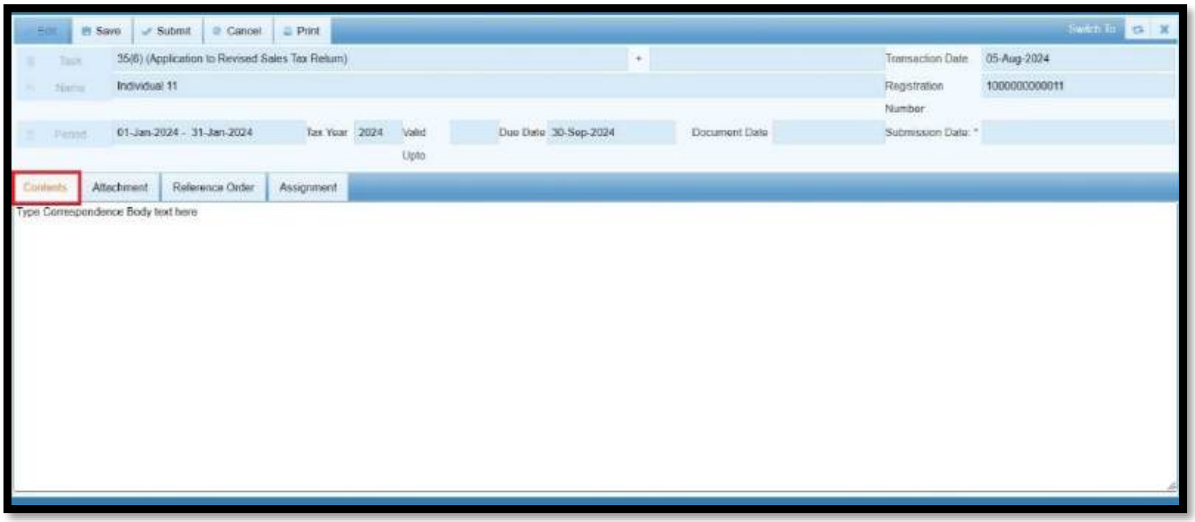
1. Click "Sales Tax" on Horizontal Bar Menu at the top screen of PRA-IRIS portal.
2. A Vertical Drop-Down Menu will appear. Under the "Revision Applications", click "35 (6) Application to Revise Sales Tax Return."



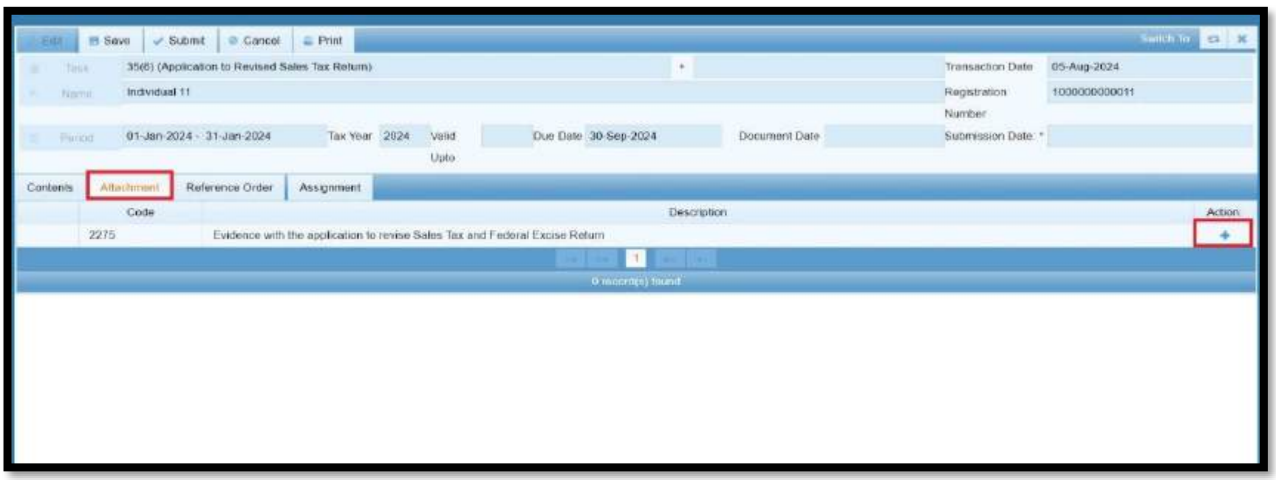
3. Click on the "Period" button on the right of the screen. A dialog box will appear.
4. Enter the relevant tax year in the "Tax Period" field. Click on "Search."
5. Click on "Select" against the period for which Return is intended to be revised.



6. Type the contents of the application stating the reasons for revision in the "Contents" tab.



7. To attach a supporting document or file in the attachment tab, click on the "+" icon as shown below:



8. Click the "Reference Notice/Order" tab and press search icon. A window captioned "Order References" will appear.
9. Click search icon and the particulars of proposed revised sales tax return which is saved after verification will appear.

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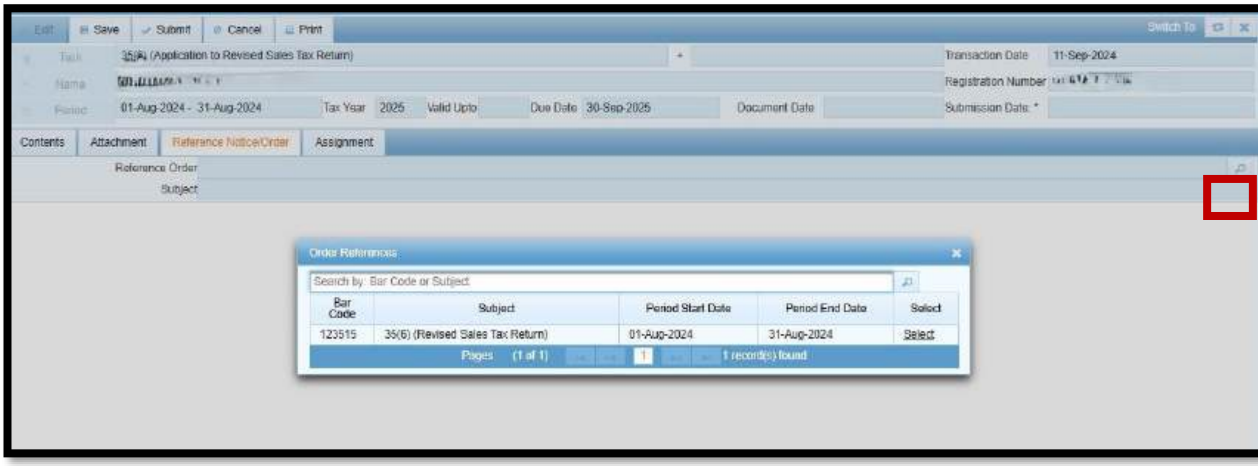
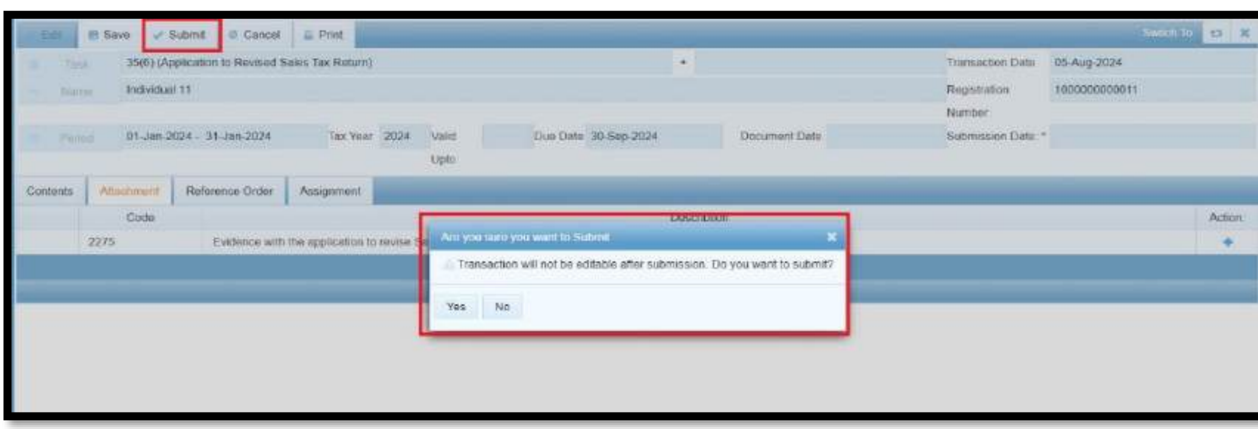
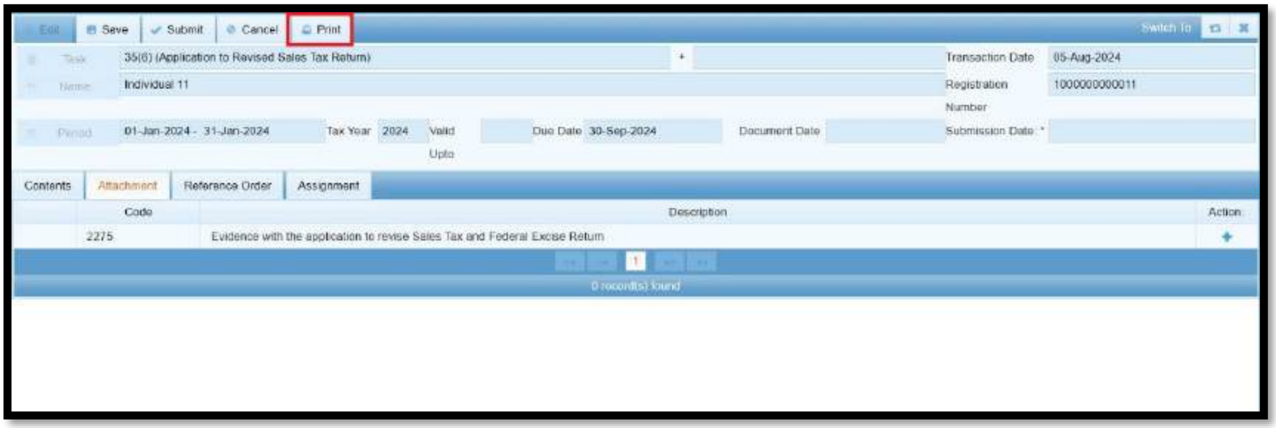


10. Click “Select” and the system will reflect the particulars of the proposed revised return in the tab as below:

11. Click on the "Submit" button on the Horizontal Bar Menu at the top of the screen.



12. Click on the "Print" button on the Horizontal Bar Menu at the top of the screen to print the application.

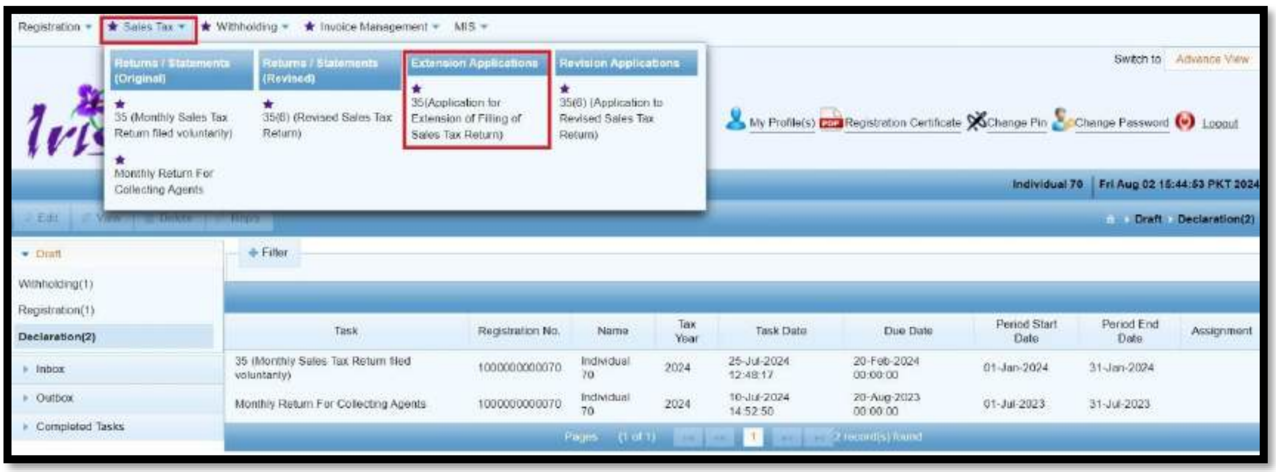


13. When the concerned Tax Officer passes an order on the application, it will be available in your PRA-Iris Login in “Completed Tasks” folder.

5. Filing of Sales Tax Return Extension Application

To file an application for an extension for filing the PRA-Iris Sale Tax Return, these steps may be followed:

1. Login to PRA-Iris.
2. At horizontal menu available at the top of the screen, click "Sales Tax".
3. On the sub- menu, click "35 (Application for Extension of Filing of Sales Tax Return)" under "Extension Applications".



4. A new window will appear.
5. Click on the "Period" button which will pop-up a dialog box.
6. In the dialog box, enter the relevant tax year against "Tax Period" and click "Search".
7. "Select" the tax period for which the extension is required.

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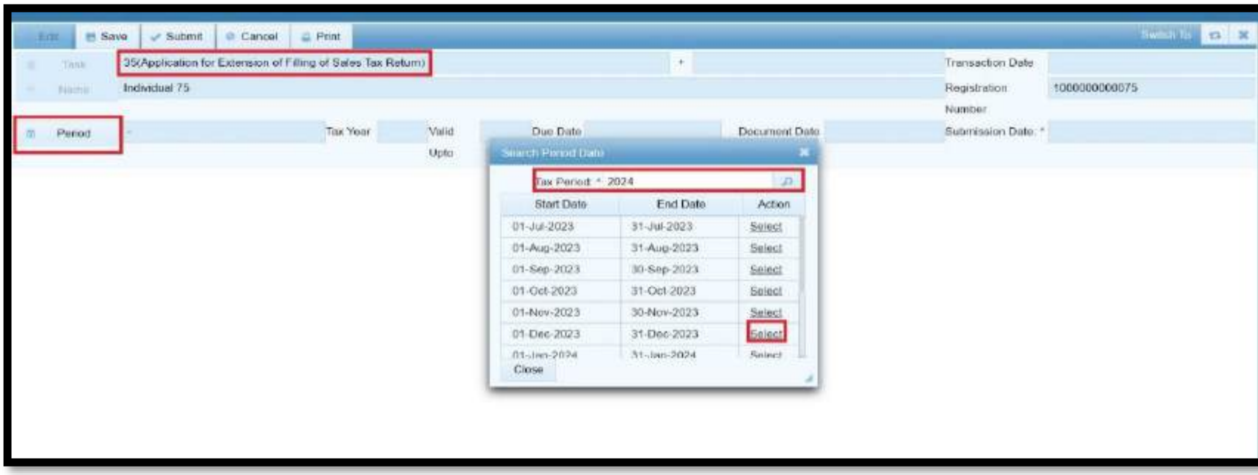


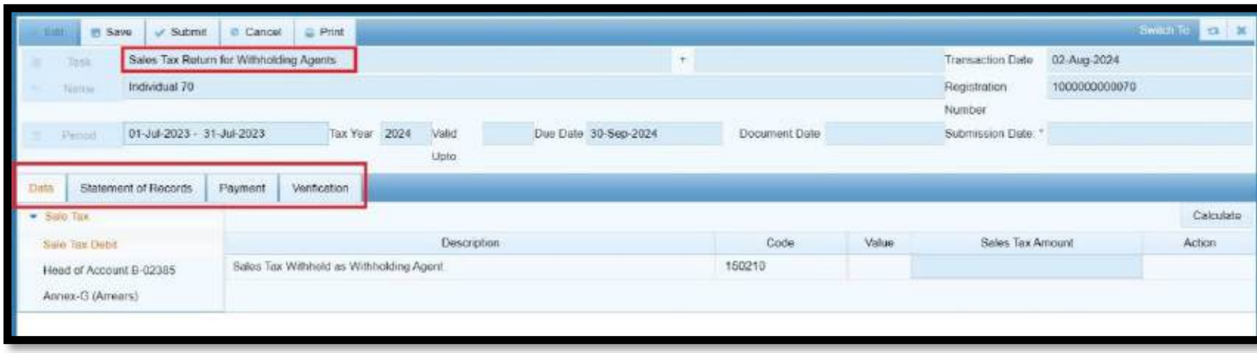
8. Type the contents of extension application in the text box under Content tab.
9. To attach a supporting document or file in Attachment Tab, click on "+" icon.
10. Click on the "Submit" button at horizontal menu present at the top of screen.
11. To get a print of your application, click on "Print" button located at the horizontal menu.
12. Once the Tax Officer passes an order upon application, the said order may be found in "Completed Task" folder.

6. Filing of Withholding Statements

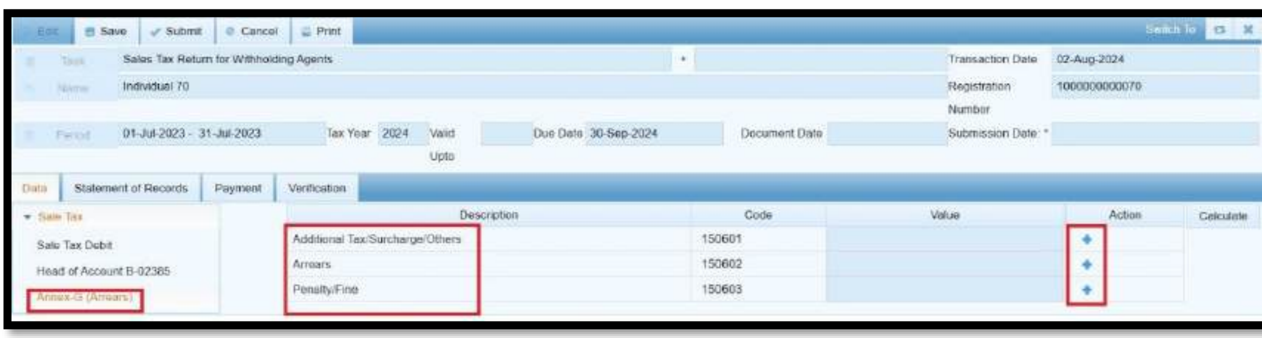
1. Login to PRA-Iris.
2. Click on Withholding from the horizontal menu of PRA-Iris portal.
3. Click "Sales Tax Withholding Agent" from the drop-down list.

4. A new window will appear.
5. Click "Period" button located on the right side of the screen. This will pop up a dialog box;
6. In dialog box, enter the relevant tax year against "Tax Period" and click Search icon.
7. Select the relevant tax period for which the Withholding Statement is to be filed.

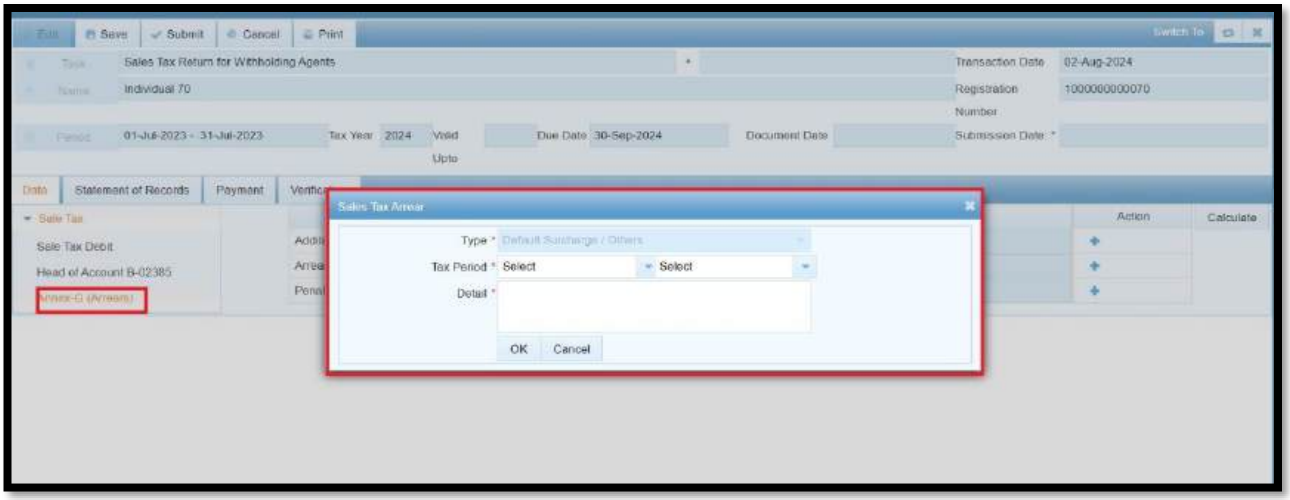
8. Withholding statement format containing tabs like data, statement of record, payment and verification will appear.



9. Enter the required details in the fields provided. In case no withholding invoices relates to tax period, the taxpayer can submit a nil statement by not uploading any STWH invoices.
10. Click on "Annex G" tab.
11. Click each tab one by one and add required data by clicking on the “+” button against each field.



12. Fill in the following mandatory fields required against each entry:
    a) Tax Period (Month and Year)
    b) Detail/ description



13. Press ok to enter the required data.

6.1 Statement of Records

1. The system provides a platform for the taxpayer to view the statement of records for the relevant tax period with the return.

a) **Loading Sales Tax Withholding Invoices**

   i. Taxpayers can auto-load sales tax withholding invoices by clicking on the "Load Invoices" tab for the relevant tax period, where they are listed as the buyer.

b) **Delinking Sales Tax Withholding Invoices**

   i. Taxpayers can remove sales tax by withholding invoices by clicking on the "Delink" tab, which will delink them from the relevant tax period.

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2. In case of payable amount, click “Payment” tab.
3. Click on “+” icon for the list of CPRs.
4. Click “Select” to attach and claim the relevant CPR of the required amount.

5. Click on the verification tab.
6. Enter PIN and click on Verify PIN.
7. Click “Submit” button to submit the statement.

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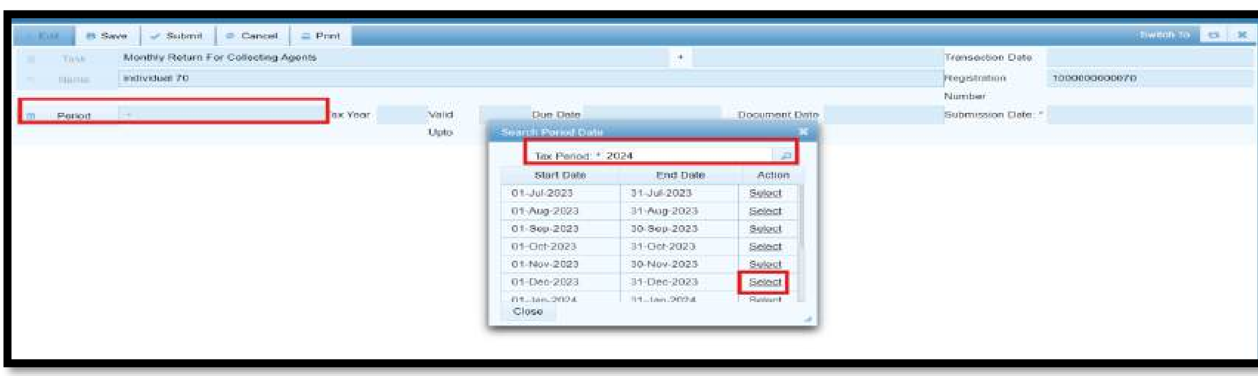
7. Filing of Statement by Collecting Agent

7.1 Collecting Statement filed by Banks

1. Login to PRA-Iris.
2. Click “Sales Tax”.
3. Select the “Monthly Return for Collecting Agent" option.

4. A new window will appear. Click on the “Period” button at the right side of screen. This will pop up a dialog box.
5. In the dialog box, enter the relevant tax year against “Tax Period” and click “Search”.
6. Select the appropriate period for which collecting statement is required to be filed.



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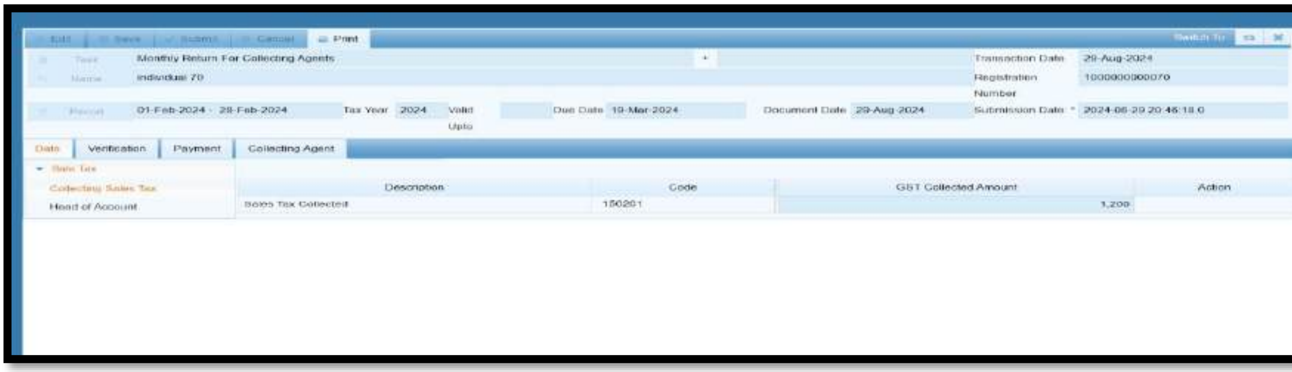
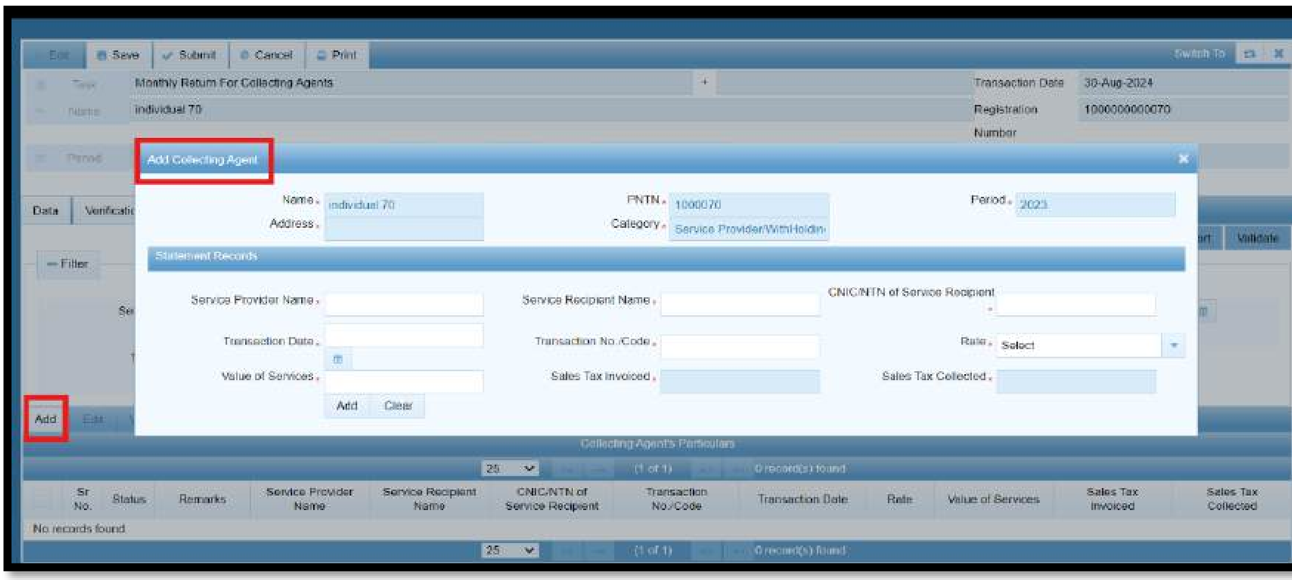
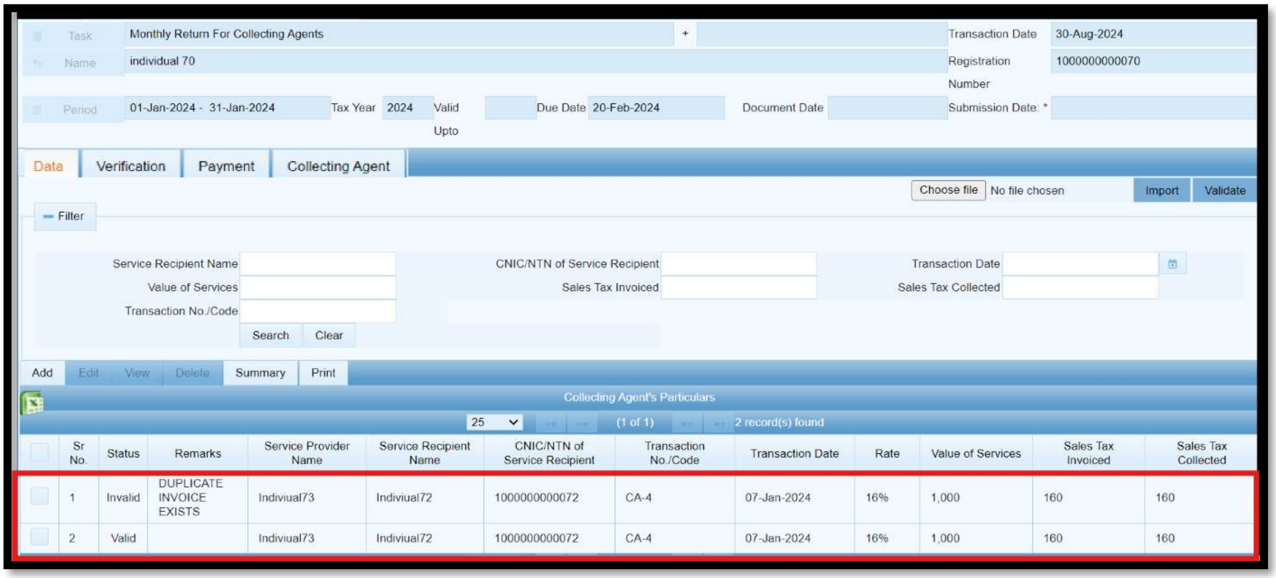
7. The following screen will appear:



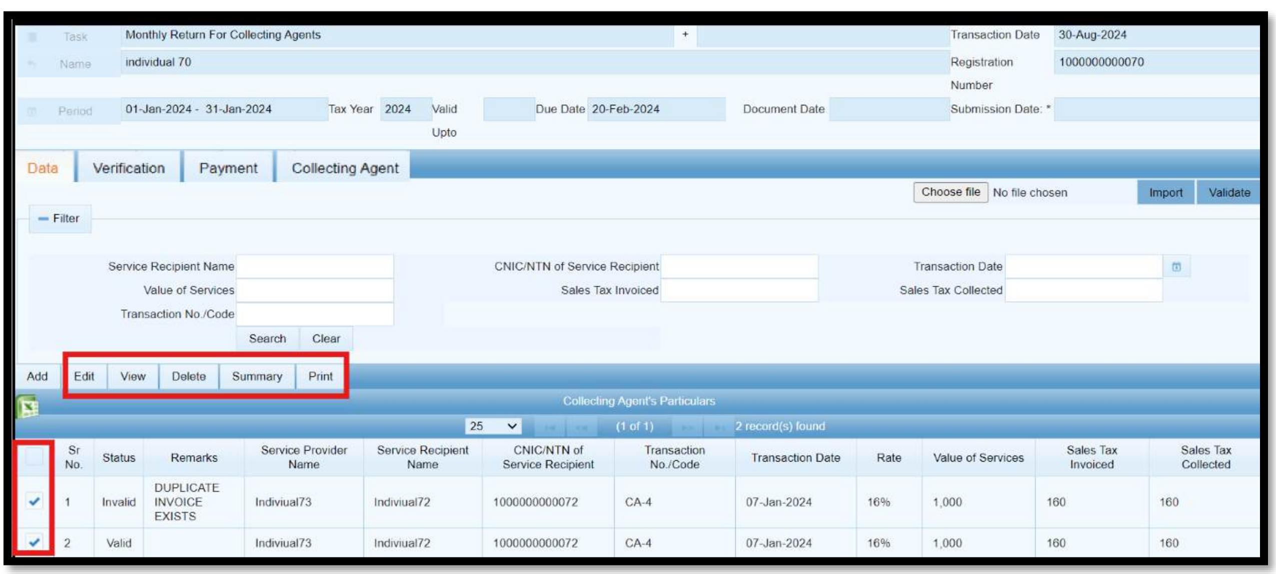
8. Click the “Collecting Agent" tab.
9. Click the “Add Collecting Agent" button to enter relevant details.



10. After entering details in all mandatory fields, click the “Add" button to add invoice. The invoice will be added as provided below:



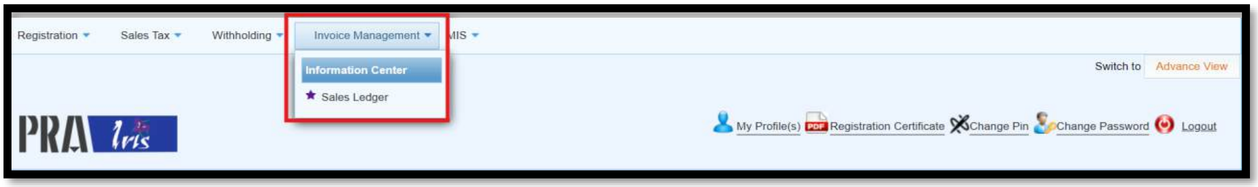
11. By selecting the invoices already added, the following options are enabled to use for desired action relevant to these invoices:
    a. Edit
    b. View
    c. Delete
    d. Summary
    e. Print.



7.2 Filing of Statements by Collecting Agents other than Banks

To file Collecting Statements other than banks follow the steps as below:

1. Click "Invoice Management" and select "Sales Ledger”.



2. A new screen will appear captioned “Sales Tax Invoice Management”. Click ‘Add Invoice For’ and then select “Collecting Agent” from the drop-down list as shown below:

3. A new window namely “Invoice Details” will appear.
4. Enter the required details in all fields and click “Save Item” to save the invoice.

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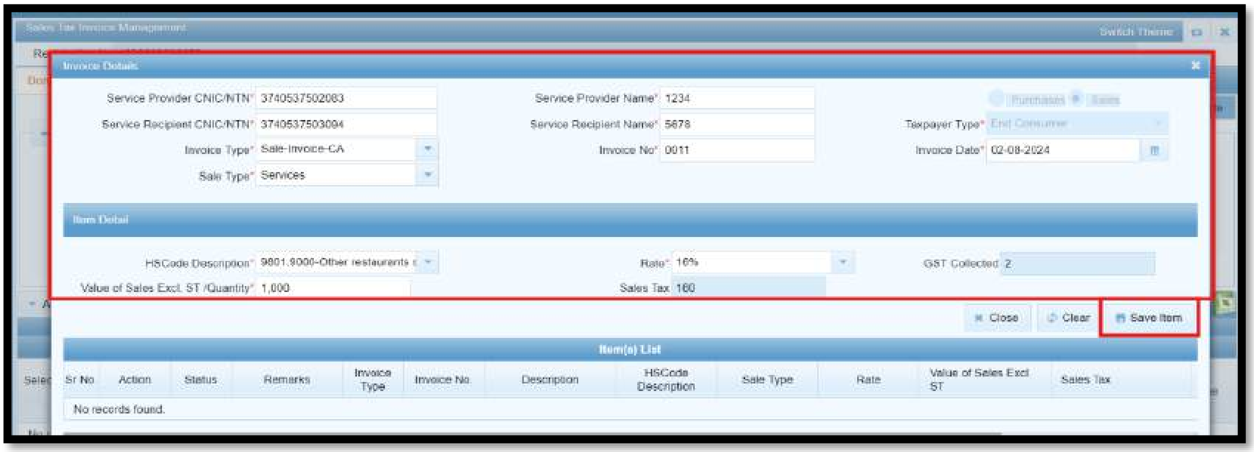
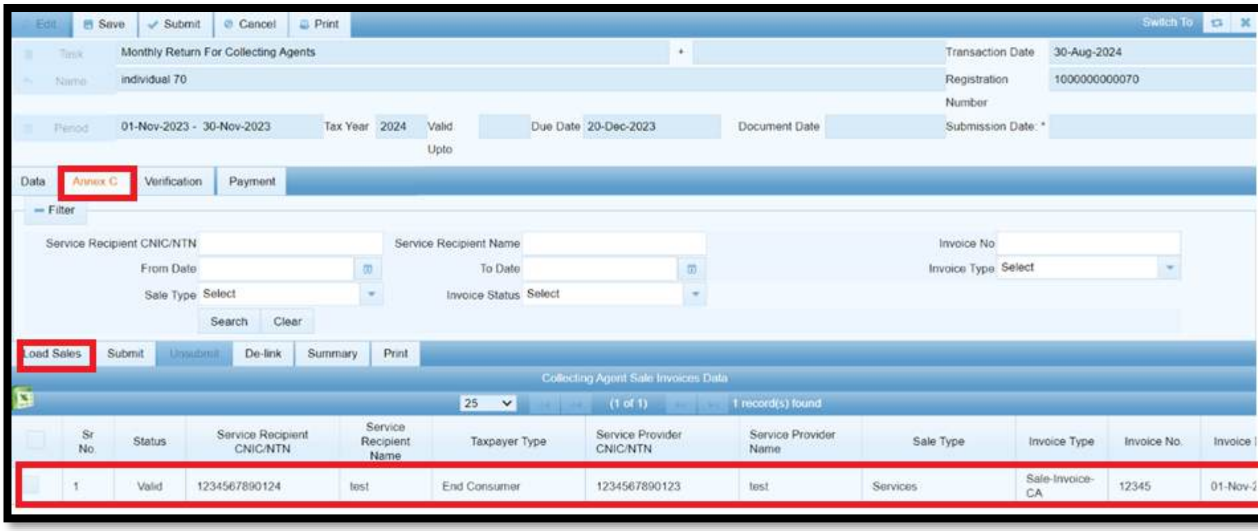


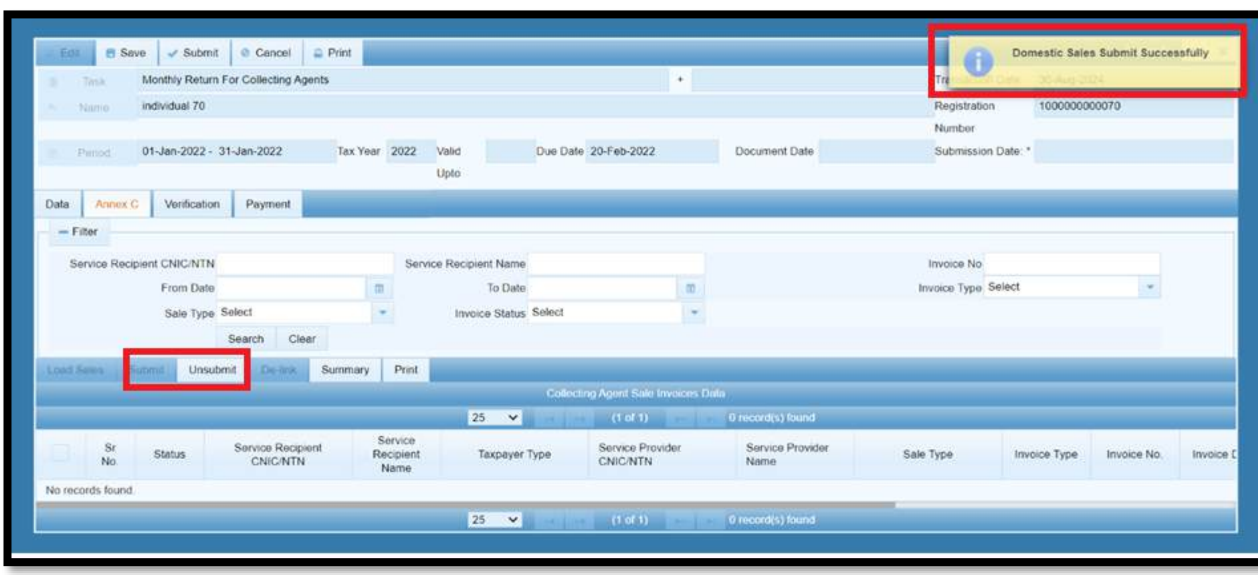
5. Collecting Agent will select the invoice type “Sale Invoice CA,” as shown below:

6. The saved invoice can be edited by selecting the “Edit" option or can be deleted by clicking the icon representing delete.

7. The invoices added by the collecting agent will be claimed in Annexure C of the "Monthly Return for Collecting Agent". Once you click the "Load" button, the added invoices will be loaded and displayed as shown below:



8. Click "Submit" to submit the Annexure C.
9. A message will be displayed as "Domestic Sale Submitted successfully". After submission, PRA-Iris will enable Un-submit button to enable the taxpayer to Un-submit invoices before return submission.



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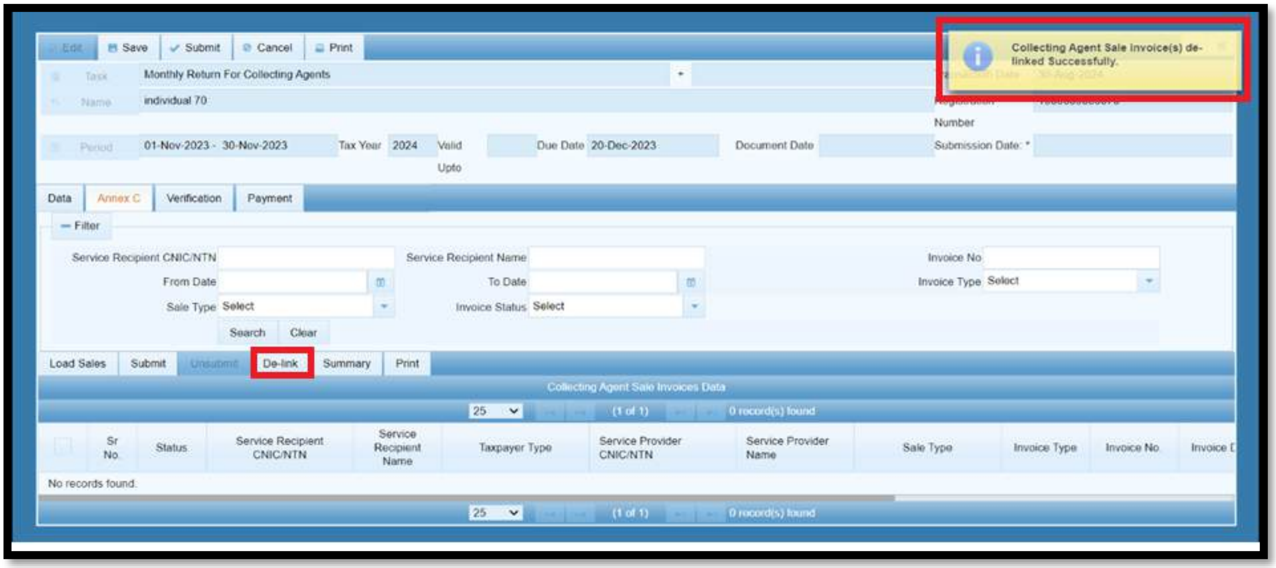
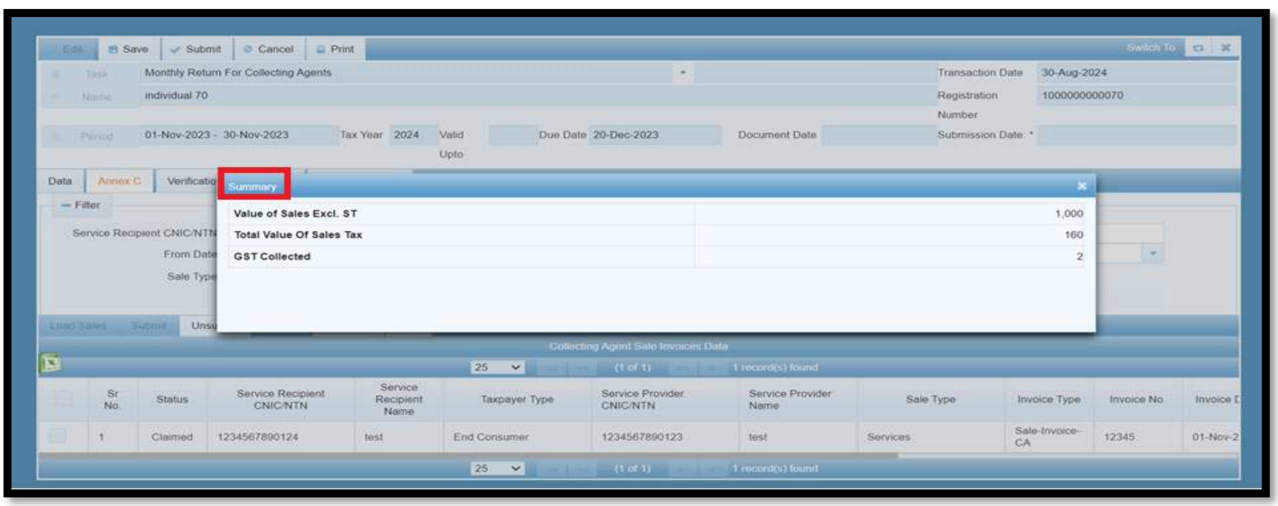
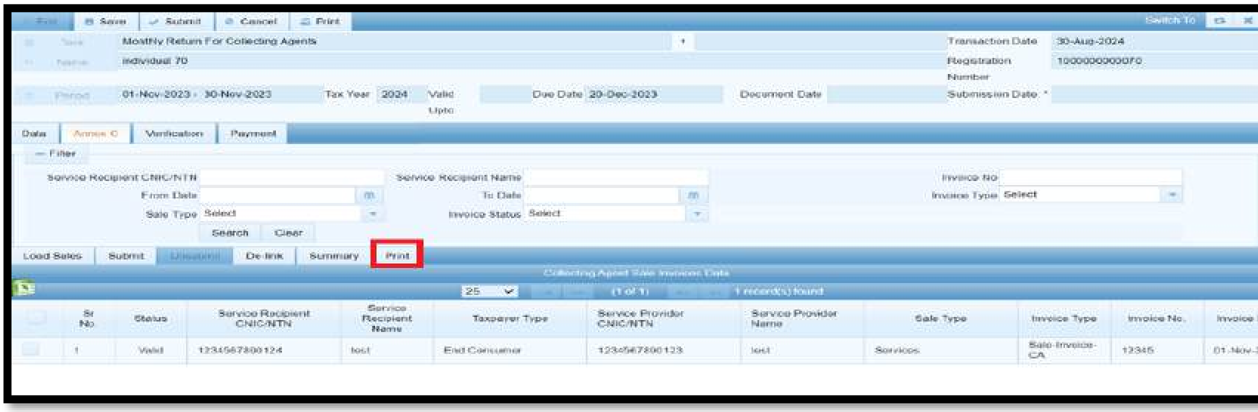
10. To link invoices, the collecting agent will click on the "Link" tab. For de-linking invoices, the collecting agent will click on the "De-link" tab.



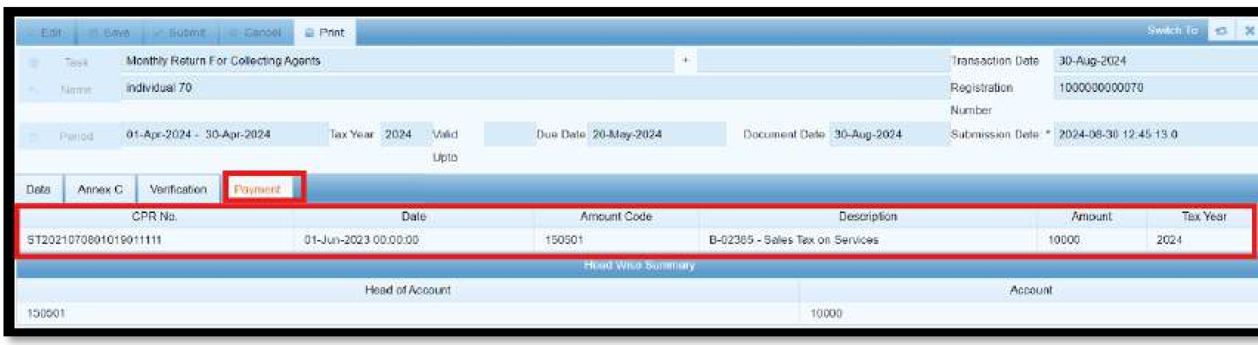
11. The collecting agent can view the invoice summary by clicking on the "Summary" tab. The invoice summary will be displayed as shown on the screen below:



12. The collecting agent can print invoices in PDF format by clicking on the "Print" tab.



13. Attach CPRs of the amount paid for the relevant tax period.
14. If there is any tax payable, perform one of the following:
    a. Attach a CPR of the same or greater amount.
    b. Generate a Bill on account of payable amount and attach the CPRs after payments.



15. For verification, click on the "Verification" tab, enter the verification PIN, and then click "Verify PIN," as shown in the screen below:

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