**Government of Pakistan**
**(Revenue Division)**
**Federal Board of Revenue**
***

Islamabad, the 5th November, 2026.

**NOTIFICATION**
**(Income Tax)**

**S.R.O.** 2062 **(I)/2026.–** In exercise of the powers conferred by sub-section (1) of section 122E read with sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been published vide Notification No. S.R.O. 1905(I)/2026, dated 26th October, 2026, as required by sub-section (3) of section 237 of the said Ordinance, namely: -

In the aforesaid Rules, in Chapter XX, —

(1) in rule 233, in sub-rule (1), after the expression "122E", the expression "and to every other function or power assigned to the Centre under sub-section (1) of section 209B or by the Board under sub-section (1) of section 227D" shall be inserted;

(2) in rule 237, in sub-rule (3), for the letters "FBR", the words "the Board" shall be substituted;

(3) in rule 240, in sub-rule (1), –

(i) in clause (a), after the expression "177", the expression "or section 214C" shall be inserted; and

(ii) clause (b) shall be omitted;

(4) after rule 240, amended as aforesaid, the following new rule shall be inserted, namely: —

**"240A. Functions and procedure for faceless assessment. —** (1) Faceless Assessment Unit shall perform the functions and procedures of assessment on the basis of audit or definite information, rectification of mistakes apparent from the record in respect of any order passed the Assessment Unit, any proceeding incidental or ancillary to a proceeding referred afore including the issue of notices under section 176, the obtaining of information and evidence, and the imposition of penalty or default surcharge arising from the proceeding.

(2) Where a case or record is made available to an assessment unit through automated allocation—

(a) the unit officer shall examine the record, order under section111, and audit report, as the case may be, in accordance with the law and facts of the case;

(b) the unit officer shall issue notice to the taxpayer under relevant provisions of the Ordinance to provide him opportunity of being heard; and

(c) the taxpayer shall submit all replies, documents, and evidence through the designated account on IRIS in accordance with rule 239.

(3) In the course of the proceedings, the Unit Officer may —

(a) seek technical assistance, including valuation, forensic or sectoral expertise, from a unit or panel constituted for that purpose;

(b) request physical verification in accordance with rule 241; and

(c) conduct an e-hearing under section 227E.

(5) in rule 243, for the expression "the provisions of rule 238 relating to notice, reply and e-hearing", the expression "the provisions of rule 238 and 239 shall apply, and the taxpayer may be heard through an e-hearing under section227E." shall be substituted;

(6) in rule 244, –

(i) in sub-rule (4), for the expression "sub-rule (1)", the expression "sub-rule (3)" shall be substituted; and

(ii) after sub-rule (4), amended as aforesaid, the following new sub-rule shall be added, namely: —

"(5) Where, in respect of any proceedings under these rules, an income tax authority is succeeded by another, the succeeding authority may continue the proceedings from the stage it was left by that authority's predecessor.".

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**[F. No. 1(19)R&S/2026]**

**(Naveed Hassan)**
Secretary (Rules & SROs)