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## PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN  
MINISTRY OF LAW AND JUSTICE

*Islamabad, the 2nd May, 2025*

**F. No. 2(1)/2025-Pub.**—The following Ordinance Promulgated on 2nd May, 2025 by the President is hereby published for general information:-

ORDINANCE NO. IV OF 2025

AN

ORDINANCE

*further to amend certain tax laws*

WHEREAS, it is expedient further to amend certain laws for the purposes hereinafter appearing;

(149)

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AND WHEREAS, the Senate and the National Assembly are not in session and the President of the Islamic Republic of Pakistan is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President of the Islamic Republic of Pakistan is please to make and promulgate the following Ordinance:—

1. **Short title and commencement.**—(1) This Ordinance shall be called the Tax Laws (Amendment) Ordinance, 2025.

(2) It shall come into force at once.

2. **Amendments of the Income Tax Ordinance, 2001 (XLIX of 2001).**—In the Income Tax Ordinance, 2001 (XLIX of 2001), the following further amendments shall be made, namely:—

(1) in section 138, after sub-section (3), the following new sub-section (3A) shall be inserted, namely:—

“(3A) Notwithstanding anything contained in this Ordinance or any other law or any rule, any decision or judgment of any court, forum or authority, the tax payable under any provision of this Ordinance or any assessment order shall become immediately payable or within the time specified in the notice issued by the income tax authority under this sub-section, irrespective of the time provided under any other provision or the said decision or judgment, in case the issue giving rise to the tax payable is decided by a High Court or Supreme Court of Pakistan.”;

(2) in section 140, after sub-section (6), the following new sub-section (6A) shall be inserted, namely: —

“(6A) Notwithstanding anything contained in this Ordinance or any other law or any rule, any decision or judgment of any court, forum or authority, the tax payable under any assessment order shall become immediately recoverable or within the time specified in the notice issued by the income tax authority under this sub-section irrespective of the time provided under any other provision or the said decision or judgment, in case the issue giving rise to the tax payable is decided by a High Court or Supreme Court of Pakistan.”;

(3) after section 175B, the following new section 175C shall be inserted, namely:—



**“175C Posting of Officer of Inland Revenue.**— Subject to such conditions and restrictions, as deemed fit to be imposed, the Board or the Chief Commissioner, may post an Officer of Inland Revenue or such other officials with any designation working under the control of the Board or the Chief Commissioner, to the premises of any person or class of such persons, to monitor production, supply of goods or rendering of or providing of services and the stock of goods not sold at any time.”;

**3. Amendments in the Federal Excise Act, 2005.**—In the Federal Excise Act, 2005, the following further amendments shall be made, namely:—

(1) in section 26, in sub-section (1), after the word “thereunder”, the expression “or such goods without affixing or affixing counterfeit tax stamps, bar codes, banderoles, stickers, labels or bar codes, as required under section 45A of this Act” shall be inserted; and

(2) in section 27,—

(a) in sub-section (1), after the word “counterfeiting”, the expression “or such goods without affixing or affixing counterfeit tax stamps, bar codes, banderoles, stickers, labels or bar codes, as required under section 45A of this Act” shall be inserted; and

(b) after sub-section (3), the following new sub-section (4) shall be added, namely:—

“(4) Without prejudice to the foregoing provisions of this section, the Board in case of goods subject to monitoring under section 45A of this Act and counterfeited goods, may authorize any officer or employee of the Federal or Provincial Government to exercise the powers and perform the functions of the Officer of Inland Revenue under section 26 and sub-section (1) of section 27, by notification in the official Gazette subject to such conditions, if any, it may deem fit to be imposed.”.

ASIF ALI ZARDARI,  
*President.*

RAJA NAEEM AKBAR,  
*Secretary.*