Subject:- Notice under Section 182(2) for Default of Section 114 of The Income Tax Ordinance, 2001

You have failed without reasonable cause to furnish within the time allowed the return of income/wealth statement in respect of the tax year 2020 which you were required to furnish under section 114 of the Income Tax Ordinance, 2001 (I.T.O. 2001), by December 8, 2020.

- 2. You are requested in pursuance of section 182(2) of the I.T.O. 2001 to show cause as to why penalty as prescribed under section 182(1)(1) of the I.T.O. 2001 should not be imposed on you on account of non-compliance of statutory provisions of section 114 of the I.T.O 2001.
- 3. Please also note that non-filing of return of total income is a statutory responsibility and its non-compliance may also lead to initiation of criminal proceedings under section 192(1) I.T.O. 2001.
- 4. Your explanation is required to be filed by January 13, 2021.