



Phone No.99210585-92

No.AT/SRB/Reg:2019
APPELLATE TRIBUNAL
SINDH REVENUE BOARD

3rd Floor, PRC Towers, Lalazar, M. T. Khan Road, Karachi

Karachi, Dated the 5th December, 2019

NOTIFICATION

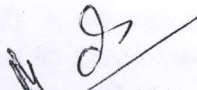
No.AT/SRB/Reg:2019:- In exercise of the powers conferred by sub-section (15) of Section 60 of the Sindh Sales Tax on Services Act, 2011 (**Sindh Act No XII of 2011**), the Appellate Tribunal is pleased to make the following regulations namely:—

1. **Short title and commencement.**—(1) These regulations may be called the Appellate Tribunal, Sindh Revenue Board Regulations, 2019.

(2) These shall come into force with effect from 1st, July, 2019

2. **Definitions.**—(1) In these regulations unless, there is anything repugnant in the subject or context -

- (a) "Act" means the Sindh Sales Tax on Services Act, 2011;
- (b) "authorized representative" means -
- (i) in relation to a taxpayer a person duly authorized by the taxpayer under section 74 of the Act, including a representative under section 71 of the Act, to appear, plead and act before the Tribunal;
- (ii) in relation to Sindh Revenue Board, a person duly authorized by the Chairperson of the Board to appear, plead and act as a departmental representative, subject to paragraph (3) of regulation 17, or a legal advisor for such authority and any other person acting on behalf of the person so authorized;
- (c) "Bench" means a Bench of the Tribunal constituted under sub-sections (6), (7) and (8) of section 60 of the Act and includes the Chairperson or any other member sitting singly under sub-section (9) of the said section;
- (d) "Chairperson" means the Chairperson of the Tribunal;
- (e) "member" means a member of the Tribunal;


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- (f) "prescribed form" means the form as prescribed in the rules made by the Board under section 72 of the Act or under these regulations;
- (g) "Registrar" means the person who is for the time being discharging the functions of the Registrar of the Tribunal, as may be assigned by the Chairperson and includes Deputy Registrar and Assistant Registrar;
- (h) "rules" mean the Sindh Sales Tax on Services Rules, 2011 made under section 72 of the Act;
- (i) "Schedule" means Schedule to these rules.
- (i) "Tribunal" means the Appellate Tribunal Sindh Revenue Board established under section 60 of the Act.

(2) All other expressions used but not defined herein shall have the same meanings as are assigned to them in the Act or rules made thereunder.

3. **Sittings of Bench.**—A Bench shall hold sittings at its headquarter or such other place as the Chairperson may consider expedient.

4. **Powers of Bench.**—(1) A Bench shall hear and dispose of such appeals and applications made under the Act as are assigned by the Chairperson or any member authorized by the Chairperson in this behalf.

(2) In the absence of Chairperson and the member designated for the purpose, the senior member may transfer an appeal or an application from one Bench to another Bench.

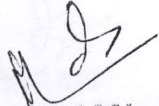
5. **Dress, office hours and holidays.**—(1) The Chairperson and members of the Tribunal shall wear the same dress as prescribed for the Judges of the High Court.

(2) The Tribunal shall, subject to any special order of the Chairperson observe the same office hours, holidays and period of recess as the High Courts at respective places observe.

6. **Language of the Tribunal.**—The language of the Tribunal shall be Urdu or English.

7. **Procedure for filing appeals.**—(1) A memorandum of appeal to the Tribunal shall be in the Form SST-5B as prescribed under rule 58 of the Sindh Sales Tax on Services rules, 2011 and presented to the Registrar or an officer authorized by him in this behalf, or sent by means of registered post or courier service addressed to the Registrar.

(2) A memorandum of appeal sent by post under sub-rule (1) shall be deemed to have been presented to the Registrar or to the officer authorized


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