

Dear Taxpayer,

STRIVE (Sles Tax Realtime Invoice Verification) System has been implemented for Sindh Sales Tax return filing since July, 2019. However, keeping in view taxpayers' demand, the System was not made applicable to the invoices issued by utility companies such as electricity / gas distribution companies and telephone / telecom companies. Since, considerable time has elapsed and other tax administrations such as FBR and other provincial sales tax authorities have long ago implemented STRIVE for utility invoices, SRB has decided to discontinue the practice of allowing input tax adjustment against manual entry of utility invoices.

**Accordingly, it is intimated that starting from Sindh sales tax returns for the tax period February, 2022, to be filed in March 2022, the input tax against utility invoices (i.e. electricity, gas and phone / telecom services) shall only be allowed if the supplier / utility company has declared such supplies / services specifically in the name of Sindh registered person in the respective monthly tax returns submitted with Federal Board of Revenue .**

It is added that the input tax deduction / adjustment, so availed, shall be subject to admissibility criteria as laid down in or under the Sindh Sales Tax on Services Act, 2011.