



NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/12/2014. ----- In exercise of the powers conferred by sub-section (1) of section 10 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board, with the approval of the Government, is pleased to exempt the whole of the tax leviable on the services, specified in Annex-“A” of this notification, as are provided or rendered by registered persons to the M/s. Sindh Engro Coal Mining Company (Pvt) Limited (SECMC), a Joint Venture between Government of Sindh and Engro Corporation Limited, for the exclusive use in the SECMC project of the development of coal mining at Thar Coal Block-II, during the construction phase of the project, subject to the conditions that:-

- (i) the service provider shall obtain a Certificate from the Chief Financial Officer (or an officer of SECMC duly-authorized by the Chief Financial Officer) of Sindh Engro Coal Mining Company (Pvt) Limited (SECMC), in the format given in Annex-“B” of this notification, within 30 days from the date of the exempt tax invoice issued by him;
- (ii) this notification shall not entitle the service provider or the service recipient to any refund of the tax already paid either before or after the date of this notification; and
- (iii) this notification shall stand rescinded on the completion of the construction phase of the project once commercial mining of coal commences.


(Tashfeen K. Niaz)
Member (Taxation)

Annex-“A”**(Notification No. SRB-3-4/12/2014)**

S. No.	Tariff heading	Description of service
1.	9805.6000	Recruiting agents
2.	9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies
3.	9814.1000	Architects or town planners
4.	9814.2000	Contractor of building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air conditioning), multi-disciplinary works (including turn-key projects) and similar other works
5.	9815.5000	Technical, scientific and engineering consultants
6.	9819.9400	Technical testing and analysis service
7.	9820.2000	Workshops for industrial machinery, constructions and earth-moving machinery or other special purpose machinery
8.	9820.3000	Workshops for electric or electronic equipment or appliances, etc., including computer hardware
9.	9822.2000	Maintenance and cleaning services
10.	9824.0000	Construction services
11.	9829.0000	Labour and manpower supply services
12.	9836.0000	Services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road or through pipeline or conduit



Annex-“B”
(Notification No. SRB-3-4/12/2014)

CERTIFICATE

Certified that M/s. _____ (SNTN: _____) have provided exempt services (described as _____) to Sindh Engro Coal Mining Company (Pvt) Limited (SECMC) vide their tax invoice No. _____ dated _____ against Sindh Engro Coal Mining Company (Pvt) Limited (SECMC)'s Purchase/Supply/Work Order No. _____ dated _____.

Also certified that the services, received under the aforesaid tax invoice, shall be used solely and exclusively for the project of “Sindh Engro Coal Mining Company (Pvt) Limited (SECMC)”, during the construction phase of the project for coal mining at Thar Coal Block-II.

Signature _____
Name _____
Designation: _____
Sindh Engro Coal Mining Company
(Pvt) Limited (SECMC),
Date: _____
Stamp: _____

