



GOVERNMENT OF SINDH
Sindh Revenue Board
Karachi, dated 04th October, 2011

NOTIFICATION
(Sindh Sales Tax on Services)

No. SRB-3-4/8/2011.---- In exercise of the powers conferred by section 81 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board is pleased to authorize Commissioners of SRB-I and II to exercise powers in the matter of condonation of time-limit prescribed under the Act, or the rules made thereunder, subject to the conditions and limitations, namely:-

- i. The person concerned shall submit an application to the Commissioner SRB having jurisdiction stating therein the reasons of delay and the grounds for condonation of time limit;***
- ii. The Commissioner SRB shall take into consideration the grounds of delay and decide the application on merits within 10 days of the receipt of the application; and***
- iii. In case of approval of the application, the Commissioner SRB may condone the time limit for a period upto 30 days from its prescribed due date.***

2. Where the Commissioner SRB so specifies, the condonation of time limit under this notification shall absolve applicant/person of his liability to penalty and default under section 43 and 44 of the Act to the extent of the period so-extended/condoned period, and in the matter penalty or default so specified.

SIGNED

(MUMTAZ AHMED)
Member (L&C)