



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD  
Karachi dated the 5<sup>th</sup> June, 2014.**

**NOTIFICATION  
(Sindh Sales Tax on Services)**

No.SRB-3-4/9/2014.----- In exercise of the powers conferred by section 10 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with section 45 thereof, the Sindh Revenue Board, with the approval of the Government of Sindh, is pleased to exempt the tax payable in excess of the rate of 4% on the construction service, of tariff heading 9824.0000 of the Second Schedule to the Act, as were provided or rendered during the tax periods from July, 2011 to June, 2013, by the persons who elected to be governed by the special procedure prescribed under 42B of the Sindh Sales Tax on Services Rules, 2011, read with the provisions specified against tariff heading 9824.0000 in column (1) and its related columns (2), (3) and (4) of the Table in notification No. SRB-3-4/8/2013 dated the 1<sup>st</sup> July, 2013, provided that:-

- (a) the said person had neither billed/invoiced/charged the service recipient nor collected/received any amount of sales tax from the service recipient at the statutory rate of 16% on account of the construction services provided or rendered during the said tax periods from July, 2011 to June, 2013;
- (b) the said person has also e-deposited his tax liabilities for the tax periods July, 2013 to May, 2014 in Sindh Government's head of account "B-02384" by the 16<sup>th</sup> June, 2014, and has also e-filed the tax returns (SST-03) for the tax periods from July, 2013 to May, 2014, in the prescribed manner by the 19<sup>th</sup> June, 2014; and
- (c) the said person e-deposits the arrears of the tax liabilities i.e. the principal amount of tax and 25 per cent of the amount of default surcharge thereon, as per this notification, for the tax periods from July, 2011 to June,

2013 in Sindh Government's head of account "B-02384" by the 25<sup>th</sup> June, 2014, and also e-files his tax returns (SST-03) for the tax periods from July, 2011, to June, 2013, in the prescribed manner by the 11<sup>th</sup> July, 2014.

2. The persons entitled to the benefits of this notification shall also be entitled to the benefits of notification No. SRB-3-4/8/2014 dated the 04<sup>th</sup> June, 2014, in relation to the exemption from the whole of penalty and the exemption from 75% of the amount payable as default surcharge on the principal amount of arrears of tax paid in terms of this notification provided that they also pay the amount equivalent to 25% of the amount of default surcharge by the 25<sup>th</sup> day of June, 2014.

3. This notification shall not apply for the refund or adjustment of any amount of tax or penalty or default surcharge as have been paid before the date of this notification.

  
(Tashfeen K. Niaz)  
Member (Taxation)

[File No. SRB-3-4/TP/21/2012]