

## No. SRB/COM-III/DC-14/OTCA/Part-II/2018/1456

## GOVERNMENT OF SINDH SINDH REVENUE BOARD



Dated: 6th March, 2018

## CIRCULAR No.2/2018

Subject:

EXTENSION OF TIME FOR SUBMISSION OF WRITTEN OPTION/ELECTION AS REQUIRED UNDER RULE 3 OF THE SINDH SALES TAX SPECIAL PROCEDURE (TRANSPORTATION OR CARRIAGE OF PETROLEUM OILS THROUGH OIL

TANKERS) RULES, 2018.

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 Board is pleased to extend the time limit for submission of the written option/election, in the FORM prescribed under the Sindh Sales Tax Special Procedure (Transportation or Carriage of Petroleum Oils through Oil Tankers) Rules, 2018, for a period up to the 31<sup>st</sup> March, 2018 (instead of the period of 14 days from the date of the Notification No. SRB-3-4/1/2018 dated 2<sup>nd</sup> February, 2018, as prescribed in rule 3 of the said Rules), subject to the condition that the tax liability under the said notification shall remain effective from the 1<sup>st</sup> January, 2018, irrespective of the date of submission of such option/election within the aforesaid extended period.

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