



GOVERNMENT OF SINDH

**Sindh Revenue Board**

(www.srb.gos.pk)

Karachi, the 6<sup>th</sup> June, 2012.

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

**SRB-3-4/8/2012.-----** In exercise of the powers conferred by section 45 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 of Sindh, is pleased to exempt whole of the amount of penalty and default surcharge payable by a person who has failed to pay any amount of Sindh sales tax or against whom an amount of Sindh sales tax is outstanding on account of any non-payment or short payment of the tax as was payable under the Sindh Sales Tax Ordinance, 2000 (Sindh Ordinance No. VIII of 2000), or under the Sindh Sales Tax on Services Act, 2011, due to any reason, including audit observation or show cause notice or adjudication order or assessment order or appellate order or inadmissible input tax credit or adjustment, subject to the condition that the principal amount of Sindh sales tax is paid by him on or before the 15<sup>th</sup> June, 2012. The penalties involved for the offences of non-registration and non-filing of tax returns shall also be exempt provided the person registers himself with the SRB on or before the 15<sup>th</sup> June, 2012, and e-files the prescribed tax returns for the tax periods upto May, 2012, on or before the 15<sup>th</sup> June, 2012:

Provided that this notification shall not apply for the refund of any penalty or default surcharge as has been paid by any person before the date of this notification.

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(MUMTAZ AHMAD)

Member (Legal & Coord)