



No.SRB-3-4/MTP/10/Circulars/2012
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi dated 8th March, 2012

CIRCULAR NO. 5 /2012

DELAYS AND DEFAULTS IN PAYMENT OF SINDH SALES TAX
(INCLUDING THE WITHHELD TAX)

The due date for payment of Sindh sales tax is specified, in rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter called “the 2011-Rules”) read with notification No.SRB-3-4/13/2011 dated 24-11-2011, as the 15th day of the month following the tax period to which it relates. Exceptions to this general rule are specified in rules 35(2)(a), 36(v), 40-A(3) and the Proviso to rule 42(3) of the 2011-Rules and also in rule 3(6) of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2011, (hereinafter called “the 2011-Withholding Rules”).

2. Any person (whether a service provider or a withholding agent in terms of the aforesaid 2011-Rules and 2011-Withholding Rules) who delays or defaults in payment of the tax involved by the prescribed due date is liable to pay, in addition to the amount of tax due, the default surcharge as prescribed in section 44 of the Sindh Sales Tax on Services Act, 2011. Moreover, such persons (whether a service provider or withholding agent) shall also be liable to the penalties prescribed under S.Nos. 3, 12 and 13 of the Table in section 43 of the said Act.

3. All concerned are advised, in their own interest, to be prompt and diligent in payment of the amounts of Sindh sales tax by the due date(s) prescribed in the respective rules, as aforesaid, with a view to avoiding liabilities of default surcharge and penalties.

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