



GOVERNMENT OF SINDH
SINDH REVENUE BOARD

Karachi, Dated: the 11th February, 2013.

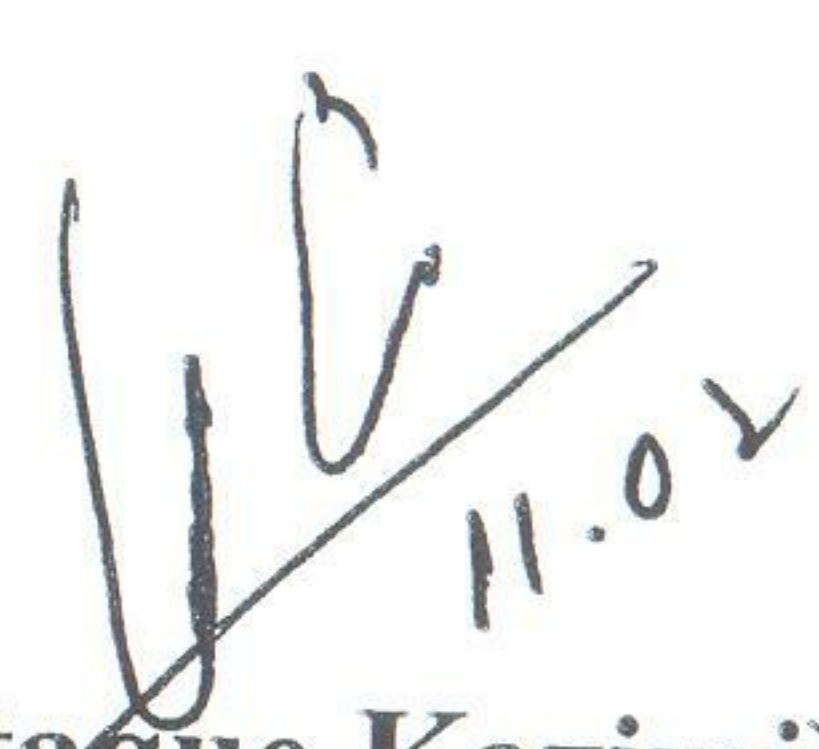
NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/2/2013. ----- In exercise of the powers conferred by section 72 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with sections 5, 6, 9, 13, 26 and 75 thereof, the Sindh Revenue Board is pleased to direct that the following amendment shall be made in the Sindh Sales Tax on Services Rules, 2011, namely:-

In the aforesaid Rules, in rule 22A, after clause (v), the following new clause (va) shall be added, namely:-

- “(va) sales tax claimed as input tax where the registered person, making such input tax credit/adjustment, has not made the payment, within one hundred and eighty days from the date of the tax invoice, of the invoiced amount (including the sales tax amount) of input goods and services, other than the input utilities (telecom, electricity and gas), courier services and also the directly imported goods, through a crossed cheque drawn on a bank, or by a crossed bank draft or crossed pay order or any other crossed banking instrument showing the transfer of the amount of tax invoice in favour of the goods supplier or the service provider from the business bank account of the buyer or service recipient making or claiming such input tax credit/adjustment:

Provided that online transfer of payment from the business bank account of the buyer or the service recipient to the business bank account of the goods supplier or the service provider, as well as payment through credit card or debit card, shall be treated as transaction through banking channel, subject to the condition that such transactions are verifiable from the bank statements of the buyer or service recipient.”.


(S. Mushtaqe Kazimi)
Member (Tax Policy)