



NOTIFICATION

(Sindh Sales Tax on Services)

No.SRB-OPS/T&P/ 58 /2023-----In exercise of the powers conferred by sub-section (1) of section 34 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with section 35 thereof, the Board is pleased to direct that the following amendments shall be made in its notification No. SRB-3-4/34/2023 dated 5th July, 2023:-

In the aforesaid notification, in the Table, -----

- (i) against the entry relating to Unit-35 in column (2), after the word and figure "and 34B" in column (3), the comma and words ", excluding the work assigned to Commissioner (Appeals-IV) in relation to Unit-35C" shall be added;
- (ii) against the entry 35A in column (2), after the word and figure "Unit 33A" in column (3), the comma and words ", excluding the work assigned to Commissioner (Appeals-IV) in relation to Unit-35C" shall be added;
- (iii) against the entry 35B in column (2), after the word and figure "and 37" in column (3), the comma and words ", excluding the work assigned to Commissioner (Appeals-IV) in relation to Unit-35C" shall be added; and
- (iv) after the entries relating to Unit 35B in column (2), and the entries relating thereto in columns (1) and (3), following new entry shall be inserted, namely: -

Commissioner (Appeals-IV)	35C	Appeals under sections 57, 58, 59 and 64 of the Sindh Sales Tax on Services Act, 2011, in relation to the orders or decisions made by the officers of the SRB in such of the matters and jurisdiction as are assigned to them in Units 1 to 32 and 37, provided that such orders or decisions have been made in relation to the show cause notices issued only and exclusively for imposition of penalty under section 43 of the Act read with sub-clause (b) of clause (92) of section 2 thereof, excluding the orders or decisions made by the officers of the SRB under sections 23 and 47 of the Act.
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02. This notification shall take effect on and from the 1st day of December, 2023.

(NAVEED RAJPUT)
Secretary
Sindh Revenue Board