




NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/5/2013. ----- In exercise of the powers conferred by section 16 of the Sindh Revenue Board Act, 2010 (Sindh Act No. XI of 2010), the Sindh Revenue Board is pleased to direct that the following amounts of fee or charges shall be levied on the provision of the following enhanced facilities for the taxpayers, subject to the conditions specified in this notification:-

<u>S. No</u> <u>(1)</u>	<u>Description of enhanced facility</u> <u>(2)</u>	<u>Fee or Charge</u> <u>(3)</u>
1.	Change in User ID or password of the taxpayer or E-intermediary of the taxpayer	Rs. 1,000/= for every instance of such change.
2.	Provision of attested duplicate copy of notice, show cause notice, assessment order, Order-in-Original or Order-in-Appeal.	Rs. 200/= per page of the document.
3.	Condonation of time:	
	(a) upto 30 days from the prescribed due date	Rs. 200/= per instance.
	(b) for more than 30 days but not more than 90 days from the prescribed due date	Rs. 1,000/= per instance.
	(c) for more than 90 days from the prescribed due date	Rs. 10,000/= per instance.
4.	For filing of revised return under rule 17(2) of the Sindh Sales Tax on Services Rules, 2011	Rs. 5,000/= per revised return.

Conditions:-

- (1) The fee/charge paid under this notification shall not be eligible for input tax credit under the Sindh Sales Tax on Services Act, 2011, and the rules made thereunder.
- (2) The fee/charge payable for the facility specified at S. Nos. 3 and 4 are independent of one another and shall be payable separately if both the situations are involved.
- (3) The fee/charge prescribed under this notification shall be payable in advance in Sindh Government's head of account "B-02384" against SRB-prescribed PSID/Challan (Form SST-04) against S. No. 2 "Others" of the Table thereof. The CPR should be attached with the application submitted by the taxpayers, E-intermediaries or the representatives of the taxpayers.
- (4) The payment of the fee/charge under this notification shall be treated as a fee/charge for the submission of the application and shall not be construed as the approval of the request applied for by the fee/charge payer. The application, so submitted alongwith the CPR showing payment of the prescribed fee/charge, shall be considered and disposed off on merits by the authorized officer of the SRB.
- (5) The payment of fee/charge under this notification shall also not be construed as entitlement to any condonation for waiver or exemption or non-application of the provisions relating to tax, default surcharge or penalty payable under the Sindh Sales Tax on Services Act, 2011, or the rules made thereunder.
- (6) The fee/charge paid under this notification shall not be refundable or adjustable under any circumstances.


(S. Mushtaq Kazimi)
Member (Tax Policy)