



NOTIFICATION
(Sindh Sales Tax on Services)

No. SRB-3-4/34/2019.-----In exercise of the powers conferred by section 10 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), and in pursuance of paragraph 13 of the Judgment passed by the Honourable Supreme Court of Pakistan in the Human Rights Case No. 18877 of 2018, the Sindh Revenue Board, with the approval of the Government, is pleased to direct that the pre-paid and the post-paid cellular telephone services and its related services including internet services, classifiable under tariff heading 98.12 and its relevant sub-heads as specified in the Second Schedule to the said Act, provided or rendered by the registered Cellular Mobile Phone Companies during the period as specified in column (3) of the Table below, shall be exempt from the tax chargeable under the Act.

TABLE

S. No.	Services provided or rendered by Cellular Mobile Phone Companies	Period during which the provision of services shall be exempt
(1)	(2)	(3)
1	Pre-paid cellular telephone services and its related services including internet services	From 13.06.2018 to 24.04.2019
2	Post-paid cellular telephone services and its related services including internet services	From 16.10.2018 to 24.04.2019


(Khalid Mahmood)

Chairman, SRB