



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, the 27th July, 2023

NOTIFICATION
(Sindh Sales Tax on Services)

No. SRB-3-4/40/2023.----- 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, 25B, 26, 54A and 75 thereof, the Sindh Revenue Board is pleased to direct that the following further amendments shall be made in the Sindh Sales Tax on Services Rules, 2011, namely:-

In the aforesaid Rules,-----

(i) In rule 9,-----

- (a) for the words "filled in", the words "e-filed" shall be substituted; and
- (b) the commas and words ", or an officer of the SRB authorized by the Board in this behalf," occurring for the first time, shall be omitted;

(ii) In rule 12, after sub-rule (1), the following new sub-rule (2) shall be added:-

"(2) In case the return is not e-filed within a period of four months after the prescribed due date, the same shall be e-filed only after the approval of the Commissioner, SRB having jurisdiction.";

(iii) In rule 42I, in sub-rule (4), in the first Proviso,-----

- (a) for the digits "31", the digits "21" shall be substituted;
- (b) for the words "the financial year", the words " a financial year" shall be substituted; and
- (c) the commas, brackets and words ", 2022-23 (i.e. by the 31st day of July, 2022)" shall be omitted;

(iv) In rule 42J, in sub-rule (4), in the first Proviso,-----

(a) for the digits “31”, the digits “21” shall be substituted;

(b) for the words “the financial year”, the words “ a financial year” shall be substituted; and

(c) the commas, brackets and words “, 2022-23 (*i.e.* by the 31st day of July, 2022)” shall be omitted; and

(v) In rule 52, in sub-rule (2), for the word “my” the word “may” shall be substituted.



(Muhammad Yasir Jan Baloch)

Member

[File No. SRB/TP/52/2012]