



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi, the 28th January, 2019

NOTIFICATION
(Sindh Sales Tax on Services)

No. SRB-3-4/3/2019.----- 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 further amendments shall be made in the Sindh Sales Tax on Services Rules, 2011, namely:-

In the aforesaid Rules, after rule 57, the following shall be added, namely:-

“57A. Signatory of pleadings.—The Form of appeal and the verifications, as per Form SST-5A, shall be signed by:-

- (a) in case the appellant is an individual or a sole proprietor, by the individual or the sole proprietor himself;
- (b) in case the appellant is a firm or an association of persons, the managing partner or the partner duly authorized by the firm or a member authorized by the partners of association of persons; and
- (c) in case the appellant is a company, by the managing director or the authorized director or the secretary or an employee of the company, duly authorized in this behalf through a resolution of the board of directors of the company.

57B. Preference of appeal.--An Officer of the SRB, as may be authorized by the Commissioner (Appeals), in this behalf, shall ascribe, on the appeal (Form SST-5A), the Appeal No. and the date of its receipt, as per the serial No. in the appeal register maintained in the Commissionerate (Appeals), SRB, and shall put his signature and the signature date on the Form SST-5A.

57C. Duplicate copy of the appeal.--A duplicate copy of the paper book of the appeal, complete in all respect, shall be provided by the appellant or his authorized representative to the respondent(s).

57D. Documents to accompany the memorandum of appeal.--The appeal shall be in the form of the paper book comprising of the annexures of the memorandum of appeal, prepared as per the form SST-5A, and shall, *inter-alia*, annex the following documents:-

- (a) Table of contents and Index of appeal, showing page number of pleadings, documents of appeal and the annexures thereof;
- (b) certified copy of the order-in-original/decision appealed against;

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- (c) copy of the show cause notice or any other notice relevant to the order/decision passed by the Adjudicating Officer or the Assessing Officer of the SRB;
- (d) recovery notice, if any, issued under section 66 of the Act;
- (e) Letter of Authorization, in Form II as prescribed under Chapter-VII of these rules, read with sections 67 and 70 of the Act ;
- (f) the original of the computerized payment receipt (CPR) relating to the fee prescribed under sub-section (3) of section 57 of the Act;
- (g) copies of the judgments of the Courts or Appellant Tribunals, relied upon by the appellant in his memorandum of appeal;
- (h) application, if any, praying for ad-interim order under sub-section (4) of the section 58 of the Act, or the evidence of payment of the amount prescribed in section 64 of the Act or the amount prescribed in the proviso to sub-section (1) of section 66 of the Act, 2011;
- (i) application, if any, under sub-section (5) of section 57 of the Act, praying for admission of the appeal if filed after the expiration of the specified period;
- (j) any other application, required to be filed by the appellant under the provisions of the Act or these rules; and
- (k) a certificate, signed by the appellant or his authorized representative, to the effect that a copy of the paper book of the appeal has been provided to the respondent(s).

57E. Appeals to include whole claim.—(1) The appeal is required to include whole claim and grounds in the Form prescribed as SST-5A of these rules.

(2) In case the appellant desires to include any new or additional grounds after filing of the appeal, he shall make an application in terms of the provisions of sub-section (3) of section 58 of the Act. The said application shall, *inter-alia*, state the reasons, circumstances and justification for inclusion of new or additional grounds and shall also explain the reasons why such grounds were not taken by the appellant while filing the appeal:

Provided that no such application shall be entertained by the Commissioner (Appeals) after final hearing when an appeal is reserved for the Order by the said Commissioner (Appeals).

(3) The Commissioner (Appeals) may allow or disallow, in part or in full, the inclusion of such grounds after hearing the parties.

57F. Hearing and proceeding of appeal.—(1) On receipt of the appeal, it shall be pursued for objections, if any, in terms of the relevant provisions of the law and the rules and an objection memo, where deemed appropriate, shall be prepared and placed in the file of the Commissionerate (Appeals).

(2) An Officer of the SRB, as may be authorized in this behalf by the Commissioner (Appeals), shall prepare and sign the notices and other correspondences in relation to the appeal.

(3) Within 10 days from the date of preference of appeal, the appellant shall be issued a pre-admission notice requiring the appellant to remove the office objections, if any:

Provided that if the pre-admission notice has not been served within the time specified above, the Commissionerate (Appeals) may serve such notice on any date before the first hearing of the appeal.

(4) The appeal shall be admitted after removal of the objections within such period as may be allowed by the Commissioner (Appeals).

(5) After removal of the office objections or in the absence of any office objection, the appeal shall be fixed for regular hearing through a notice to be served on the appellant or the appellant's authorized representative (if any) and the respondent(s). The hearing notice shall, *inter-alia*, indicate the date, time and place of hearing:

Provided that no such notice shall be required to be issued or served if the Commissioner (Appeals), during the hearing proceedings, has fixed the next date and venue of hearing and has duly recorded the same in the Commissionerate's file of the appeal and the same is duly signed or acknowledged by the parties or the authorized representative of the appellant or the departmental representative of the respondent(s).

(6) The Commissioner (Appeals) may, if he so desires, require the respondent(s) to file para-wise comments before hearing or before disposal of the appeal.

(7) The diary shall be maintained on the order sheet of the Commissionerate's file of the appeal wherein the presence or the absence of the parties shall be recorded in relation to every date of the hearing.

57G. Filing and disposal of application for ad-interim orders.—(1) The appellant or his authorized representative, if desirous of urgent hearing of the application for stay of recovery of the dues adjudged or assessed, shall submit urgent hearing application for orders alongwith the application under sub-section (4) of section 58 of the Act.

(2) The Commissioner (Appeals) shall fix such application for hearing urgently within a day or two for an appropriate order:

Provided that where the hearing of the application has been conducted without notice to the respondent(s), the Commissioner (Appeals) shall serve the notice of hearing to the respondent(s) by fixing the appeal within a period of 15 days in terms of the provisions of sub-section (4) of section 58 of the Act followed by hearing of the parties, including the respondent(s), for variance or the confirmation of the said stay order in terms of the aforesaid provisions.

57H. E-hearing of appeals relating to Hyderabad and Sukkur regions of the SRB.—(1) E-hearing of appeals may be conducted at Sukkur and Hyderabad regional offices of Sindh Revenue Board in relation to the appeals of the registered persons or the appellants who have their place of business in the jurisdiction of Hyderabad and Sukkur Regions of the SRB.

(2) The e-hearing may be conducted by means of an authorized software duly installed on the computer of the Commissioner (Appeals) as well as the computer of the officer of the regional office of the SRB having jurisdiction in this regard.

(3) The appeal, requiring e-hearing, shall be filed under sections 57 of the Act in the same manner as prescribed in these rules, and a copy thereof shall be supplied to the officer of the SRB having jurisdiction in the concerned regional office of the SRB.

(4) The office of the Commissioner (Appeals) shall proceed with the appeal in the same manner as prescribed in these rules and dates of hearing shall be fixed accordingly.

(5) The registered person or the appellant or his duly authorized representative and also respondent(s) and the Officer of the SRB of the regional office having jurisdiction shall be present in the regional office of the SRB on the date and at the time fixed for such hearing.

(6) The officer of the SRB having jurisdiction in the regional office shall coordinate for establishing a link for live call through the authorized software and for conducting the e-hearing by the Commissioner (Appeals).

(7) All the documents which are called or required on which the registered person relies shall be dispatched to the office of Commissioner (Appeals) at Karachi for the record and perusal and a copy thereof shall also be supplied to the officer of the SRB having jurisdiction in the regional office.

(8) All the proceedings shall be recorded by way of the authorized software and the record shall be kept on the file of appeal.

(9) The directions or orders to be issued by the Commissioner (Appeals) or any submissions to be made by the parties shall also be recorded in the text form and the same shall also be recorded in the file of appeal of the Commissionerate (Appeals).

(10) Notwithstanding anything contained in the sub-rules (1) to (9) of this rule, the Commissioner (Appeals) may, at his own discretion, instead of conducting the e-hearing, call both the parties for hearing at Karachi office if, in his opinion, he thinks it fit and appropriate under the circumstances of the case.

57I. Seal of the Commissioner (Appeals).--(1) There shall be an office seal and stamp of the Commissioner (Appeals) on which shall be ascribed his name and insignia.

(2) The seal shall remain in the custody of the officer of the SRB authorized by the Commissioner (Appeals) in this behalf and shall be affixed on every page of the order passed by the Commissioner (Appeals).

57J. Miscellaneous.-- For carrying out the purposes of rules 57 to 57I, the Commissioner (Appeals) may prescribe procedures and guidelines for the information of and for compliance by the officers of the SRB and the appellants and their authorized representatives.”.

[File No. SRB/TP/03/2019]


(Khair Muhammad Kalwar)
Secretary SRB