



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Karachi, the 28<sup>th</sup> December, 2023

**NOTIFICATION**  
(Sindh Sales Tax on Services)

No. SRB-3-4/62/2023.----- 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, after rule 17, the following new rule 17A shall be inserted:-


**“17A. Amendment in CPR.—**(1) Where due to any *bondafide* mistake, any change is required to be made in Computerized Payment Receipt (CPR), the registered person shall apply to the concerned Commissioner of the SRB for correction in CPR (including correction of Tax Period) alongwith following documents:-

- (i) written application on the business letter head, specifying justification in support of request for correction, proposed to be made, in CPR;
- (ii) copy of the relevant verified Return;
- (iii) copy of the Computerized Payment Receipt;
- (iv) in case the mistake in the CPR was due to the Bank, a letter from the bank and affidavit from the person in whose name the payment was deposited;
- (v) for correction of National Tax Number on CPR, affidavit from the person on whose name the payment has been deposited; and
- (vi) any other document as may be required by the Commissioner.

(2) The concerned Commissioner of the SRB shall examine the request and verify that CPR has not been previously claimed against any payment as may have been due and, if satisfied about the genuineness of the request, shall obtain concurrence of the intended approval from the concerned supervisory Member of the Board. Thereafter,

the said Commissioner shall communicate his approval to the applicant and the concerned officers of the SRB and also to the Chief Manager, PRAL in SRB. The said Commissioner of the SRB and the said Chief Manager, PRAL shall also maintain record of the changes so approved by him:

Provided that in case of refusal of the request, sufficient reasons shall be given in the letter of refusal which shall be served on the applicant registered person.”.

  
(Naveed Shaukat Rajput)  
Secretary

[File No. SRB/TP/42 /2023]