

SINDH REVENUE BOARD

HOW TO E-FILE YOUR SINDH SALES TAX ON SERVICES RETURN

Welcome to ‘e-Filing’ module of Sindh Revenue Board (SRB)

This user guide will assist you for the purpose of e-filing in SRB under the Sindh Sales Tax on Services Act, 2011. Please follow the below-mentioned steps / guidelines for a seamless e-filing:

INDEX
Step 1: Login at e.srb.gos.pk web Portal
Step 2: Preparation of Sales Tax on Services Return
Step 3: E-filing the return

STEP 01: LOGIN at e.SRB Portal

- Please visit: e.srb.gos.pk

The screenshot displays the Sindh Revenue Board Taxpayer Facilitation Portal. The header includes the SRB logo and navigation links: Home, e-Registration, e-Enrolment, Search Taxpayers, News, FAQs, e-Payments, Helpdesk & Support, About Us, and Contact Us. A central banner titled "Filing of Sindh Sales Tax Return" contains a message to taxpayers regarding the implementation of the National Sales Tax return. The left sidebar features "User Guides" (e-Register, e-Enroll, e-File Return, e-Pay Taxes, Tax Calendar, Online ADC, SWWF/SCPWP User Guide, eFile STRIVE Returns, Submit Form-B & Form-G) and "Downloads" (SRB Scheduled-II, Sindh Sales Tax on Services Act, 2011, Sindh Sales Tax on Services Rules, 2011). The right sidebar has a "Login" section with fields for "User ID" and "Password", a "Login" button, and a "Forgot Password" link. Below the login section is an "Advertisements" area. The footer includes the Government of Sindh logo, the text "GOVERNMENT OF SINDH SINDH REVENUE BOARD", the tagline "Generating Revenue for People", and the date "Dated: 4th September, 2023".

Sindh Revenue Board
Taxpayer Facilitation Portal

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User Guides

- How to e-Register [PDF](#)
- How to e-Enroll [PDF](#)
- How to e-File Return [PDF](#)
- How to Pay Taxes [PDF](#)
- Tax Calendar [PDF](#)
- Online ADC (1-Bill) [PDF](#)
- SWWF/SCPWP User Guide [PDF](#)
- How to eFile STRIVE Returns (onward August 2019) [PDF](#)
- How to Submit Form-B & Form-G [PDF](#)

Downloads

- SRB Scheduled-II
- Sindh Sales Tax on Services Act, 2011
- Sindh Sales Tax on Services Rules, 2011

(021) 111 - 778 - 000
e.support@srb.gos.pk

Related Links

Filing of Sindh Sales Tax Return

Dear Taxpayer,

Federal Board of Revenue (FBR) has developed a National Sales Tax return which is in the process of implementation. As agreed by FBR, this return is only applicable to FBR registered persons at this stage. FBR is in the process of consultation with the provinces for extension of the National Sales Tax Return to the Provinces.

In view of above, in order to avoid any problem, all persons registered with SRB are requested to continue filing their Sindh sales tax returns in the form SST-03 on SRB portal i.e. <http://e.srb.gos.pk> in accordance with the provisions of the Sindh Sales Tax on Services Act, 2011, and the rules made thereunder.

SRB shall advise SRB-registered persons when Single National Sales tax Return is fully developed by FBR / PRAL in consultation with the provinces and after proper user acceptance tests are carried out.

Any departure from above advice may entail contravention proceedings by officers of SRB for non-filing of the prescribed return with SRB, which may lead to imposition of penalty and other related consequences.

Thanks for your co-operation.

GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Generating Revenue for People
Dated: 4th September, 2023

Login

User ID

Password

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SINDH SALES TAX ON SERVICES

➤ Enter USER ID & PASSWORD and click on “login” button

- You should have USER ID & PASSWORD to login at e.SRB portal.
- If you do not have USER ID & PASSWORD, please register yourself at e.SRB.
(“How to get Registered”: a separate guideline is given in **User Guides**)

- Upon successful login, you will be redirected to “your account at e.SRB”

Sindh Revenue Board
Taxpayer Facilitation Portal

eCBR Demo Company
(Last Login: 16-Feb-2024, 2:38 PM)

Home Administration Registration Declaration Requests e-Payments Logout

Why SRB

S8000007-0 - COY (SRB Office) IMRAN@123

Dear Taxpayer,

We have created an e-Folder for you to view your submitted documents, messages & news etc.

Sent by SRB and you

Please click to view e-Folder

e-Folder

Tax Year 2011-12

- Declaration (0)
- ST Return (4)
- ST Statements (0)
- Requests (11)
- ST Request (11)
- Payment Request (0)

e.support@srb.gos.pk

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STEP 02: Preparation of Sales Tax on Services Return

2. Please move arrow on “Declaration Tab”, the declaration menu will show “Sales tax” option and following forms will appear:

2.1. Select “ST return from Tax Period Aug-2019 and Onward”

- 2.1.1 A form will appear
- 2.1.2 Fill the tabs applicable to you.
- 2.1.3 The form will be displayed into “Sections”

Sindh Revenue Board
Taxpayer Facilitation Portal

Home Administration Registration Declaration Requests e-Payments Logout

Why SRB

Sales Tax

ST Return from Tax Period Aug-2019 and Onward

- Sales Tax on Services Return
- Sales Tax Return for Withholding Agents
- Monthly Statement By Shipping Agents
- Reconciliation By Banking And Non-Banking Financial Companies
- Statement of Services Provided or Rendered by the Clubs
- Monthly Statement For Telecom Services
- Monthly Statement of services Rendered by Stevedore
- Quarterly Statement of the Services Rendered by the Ship Management Service Provider
- SWPPF Form

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2.2 First section is “Registry”:

The Registry form contains the following fields:

SSTN	Name	Tax Period	Normal	Amended	Submission Date
58000005-1	ECBR DEMO COMPANY CHANGE 1				

CNIC in case of	COY/AOP/IND	Service Category	Tax Office
Individual	COMPANY		SRB-Karachi

Principal Service	Service Code

- This section shows your registration particulars i.e. SNTN, NTN, Name, & CNIC etc.
- This section is pre-filled.

2.3. Please select “Tax Period” from left side of form:

- Select “Tax Month”

The form shows the "Sales Tax (Control Center)" section. Under "Tax Period", the "Monthly" radio button is selected. A dropdown menu is open, showing a list of months from Jan,24 down to Jul,22. A red arrow points to the dropdown menu.

2.4. Click on Sales Tax on Services Return

The form shows the "Sales Tax (Control Center)" section. Under "Tax Period", the "Monthly" radio button is selected, and the "Jan,24" dropdown is visible. A red arrow points to the "Sales Tax on Services Return" link.

2.5. “Sales Tax Return” the Return Form SST-03, will appear, fill its sections as follow:

Home Administration Registration Declaration Requests e-Payments Logout

Print this Page

S8000007-0 - COY (SRB Office) IMRAN@123

Government of Sindh
Sindh Revenue Board
Sales Tax on Services Return

Tax Period
Monthly Jan-24

Sales Tax (Control Center)

Sales Tax on Services Return

Annex - C

Current N° 7343597

Preparing

SNTH Name Tax Period Normal Amended Submission Date

S8000007-0 PRAL GHFGHFG Jan, 2024

CNIC in case of COY/AOP/IND Service Category Tax Office

Individual COMPANY SERVICES PROVIDED OR RENDERED BY CALL CENTRES SRB-Karachi

Principal Service Service Code

SERVICES PROVIDED OR RENDERED BY CALL CENTRES 9835.0000

Description	Value	Sales Tax Amount
1. Domestic Purchases for Providing/Rendering of Service (Other than Capital Goods, Plants & Machinery and Fixed Assets)	Annex-A	0
2. Imports (Other than Capital Goods, Plants & Machinery and Fixed Assets)	Annex-B	
3. Monthly Creditable Input Tax on Purchase or Import of Capital Goods, Plants & Machinery and Fixed Assets falling under PCT Chapters 84 and 85	Annex-E	0
4. (-) Non-creditable inputs (relating to exempt, reduced rate supplies and non-taxable supplies/rendering of services relating to services Provided in the other Jurisdiction and taxed there)		0
5. Input Tax for the month = [(1 + 2 + 3) - 4]		0
6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		0

2.5.1. “Sales Tax Credit” Section:

This section Accumulates input tax paid i.e. “Sales Tax Credit”. The detail of items is given below.

Description	Value	Sales Tax Amount
1. Domestic Purchases for Providing/Rendering of Service (Other than Capital Goods, Plants & Machinery and Fixed Assets)	Annex-A	0
2. Imports (Other than Capital Goods, Plants & Machinery and Fixed Assets)	Annex-B	
3. Monthly Creditable Input Tax on Purchase or Import of Capital Goods, Plants & Machinery and Fixed Assets falling under PCT Chapters 84 and 85	Annex-E	0
4. (-) Non-creditable inputs (relating to exempt, reduced rate supplies and non-taxable supplies/rendering of services relating to services Provided in the other Jurisdiction and taxed there)		0
5. Input Tax for the month = [(1 + 2 + 3) - 4]		0
6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		0
7. Sales Tax withheld by the buyer as withholding agent	Annex-C	1,300
7a. Clause (b) and (c) of Section 15A(1) of the Sindh Sales Tax on Services Act 2011 and disallowance of reduction in output tax in respect of WH of ST / Cre. Notes	Report	0
7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	0
7c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	0
8. Accumulated Credit = (5 + 6 + 7 - 7a + 7b)		1,300

2.5.1.1 Domestic Purchases for providing/ Rendering of Service (Other than Capital Goods, Plants & Machinery and Fixed Assets:

- The Annex-A, will open as you click on it for entering your domestic purchases to

claim input tax adjustment. Notes are given at the end of Annex for help.

Annex-A Summary of Domestic Purchases

NTN: CNIC: Name:
 Doc. Type: Select Doc. No.: Doc. Date: 01/01/2024 (DD/MM/YYYY) HS Code:
 Purchase Type: Goods Rate: 13 Value: (Excluding GST) District: BADIN
 Sales Tax Involved: GST Withheld: Non-Crd. Input:

Grid List: All

SUP	Particulars of Supplier				Document				Purchase Type	Rate	Value of Purchase	Sales Tax Involved	Non-Crd. Input	Reason For Non-Crd. Input	GST Withheld	RP	Record Source	Invoice Status	Invoice Type
	STS	Sr.	NTN	CNIC	Name	District	Type	Number											
Total (Net after incorporating the Credit/Debit Notes, if any)											0	0	0		0				

Attach Scanned Evidences in PDF

Notes: Reason For Non-Credited Inputs

Reason No.	Reason Description	Value	Sales Tax	ST Withheld
1	Reduce Rate Disallowed.	0	0	0
2	Upto 13% Credit Allowed.	0	0	0
3	Unregistered Credit Disallowed.	0	0	0
4	Upto 19.5% Credit Allowed.	0	0	0
Gross Total				

- An auto generated summary is given at end showing status of suppliers' as a taxpayer.

Typ => Type of Document PI = Purchase Invoice, CN = Credit Note, DN= Debit Note

Note:

- 1) All Purchases shall be recorded by providing either CNIC or NTN
- 2) Credit of Inputs will only be allowed where purchases are made from Sales Tax Registered Person
- 3) Sales Tax Withheld is also made part of this annexure, therefore Registered Persons are not required to file ST Withholding Statement separately
- 4) If an invoice contains items pertaining to multiple rates or multiple types/HS-Codes, then multiple rows with same Invoice Type, No. & Date should be written by the taxpayer in this Annexure by providing Sale Type, Rate, Value, Sales Tax and Tax Withheld separately
- 5) If an invoice contains items pertaining to Goods and Services both, then two separate rows should be used giving details separately where possible as explained in (4) above otherwise if mixture of Goods and Services can not be determined then use the Type as Mixed.
- 6) Rate wise Summary is computed automatically by the System, therefore it is not required to be entered by the taxpayer
- 7) The domestic purchases of Capital goods, plants & machinery and fixed assets should be entered in Annex-E and not in Annex-A

Summary of purchase records

Sr.	Supplier Types	Online Entry	Attachments	Total
1.	Black Listed	0	0	0
2.	Suspended	0	0	0
3.	Blocked	0	0	0
4.	Suspected	0	0	0
5.	Non Filers	0	0	0
6.	Risky	0	0	0
7.	Non-Active	0	0	0
8.	Others	1	0	1
9.	Total	1	0	1

2.5.1.2. Imports (Other than Capital Goods, Plants & Machinery and Fixed Assets):

- Please click on **Annex B**, if you have any Imports as your input to claim input tax adjustment.

Annex-B Goods Declaration Imports

One Custom

PaCCs/CARE

WEBOC

Collectorate

KAPR/APPRaisalment COLL

GD Type

Select

GD/CRN No.

GD Date

Type

Zero Rated

ST Rate

16

ST Value

ST Paid

Value Addition Tax on Commercial

FED/SED Paid

Add

Update

Delete

Clear

Attach File

Print

Back To Return

Grid List

All

Particulars of GD Imports (Machine No.)									
Sr No	Collectorate	GD Type	GD Number	GD Date	Type	ST Rate	Taxable Value of Imports	ST Paid at Import Stage	Value Addition Tax on Commercial
Total:							0	0	0

	Sales Taxable Value	Sales Tax at Import Stage	Value Addition Tax	FED Paid at Import Stage
Taxable (Excluding Fixed Assets)	0	0	0	0
Commercial	0	0	0	0
Exempt	0	0	0	0
Fixed Assets	0	0	0	0
Gross Total				

2.5.1.3. Monthly Creditable Input Tax on Purchase or Import of Capital Goods, Plants & Machinery and Fixed Assets falling under PCT Chapters 84 and 85

- Please enter on “Annexure-E” if you have any Purchases of Capital / Fixed Assets and Sales Tax on there as per given below format:

Annex-E Summary of Capital Goods, Machinery and Fixed Assets (Local and Import Purchases)																					
Print Back To Return Grid List All																					
SUP	ST	NT	CNIC	Name	District	Type	Number	Date	Purchase	Value of	Sales Tax	Non-	Adj. ST	Input Tax	Input Tax	Acc Input Tax	Bal Input	No of	Record		
STS									Type	Rate	Purchases	Involved	Crd. Input	Involved	Crd. Cur Month	Claimed Prev Month	Crd. Claimed	Tax Crd. Car Fwd	Installment	RP	Source

2.5.1.4. (-) Non-creditable inputs (relating to exempt, reduced rate supplies and non-taxable supplies/rendering of services relating to services Provided in the other Jurisdiction and taxed there)

- Please enter the non-creditable input Tax.

2.5.1.5. Input Tax for the Month: Formula: [(1+2+3)-4]

- This will be auto calculated amount from given input information.

2.5.1.6. Credit carried forward from previous tax period(s) (determined by the department where applicable)

- Please enter any credit as determined by the department.

2.5.1.7. Sales Tax withheld by the buyer as withholding agent

- The system will auto fetch the sum of Sales Tax Withheld amount as entered in Annexure-C.

2.5.1.7a. Clause (b) and (c) of Section 15A(1) of the Sindh Sales Tax on Services Act 2011 and disallowance of reduction in output tax in respect of WH of ST / Cre. Notes.

- Your following suppliers have not so far declared your following purchases in their sales tax and federal excise returns, however, you were allowed provisional adjustment of input tax against their invoices but they have failed to file their returns, therefore, your said inadmissible input tax credit is adjusted/recovered in terms of proviso to Section 15(A)(1)(b) & (c) of the Sindh Sales Tax on Services

Act 2011. You are, therefore, advised to contact the said suppliers and persuade them to declared your said purchases and file their returns so that you could get input tax credit of the said purchases.

- Your following buyers have not so far declared sales tax withheld amount in their monthly sales tax and federal excise return, however, you were allowed provisional reduction in your output tax against the said amount but they have failed to declare the said withheld amount of sales tax in their monthly sales tax and federal excise return, therefore, your said reduction in output tax is adjusted/recovered. You are, therefore, advised to contact the said buyers and persuade them to declare the said withheld amount of sales tax in their monthly sales tax and federal excise return so that you could get benefit of reduction of output tax.
- Your following buyers have not so far accepted the Credit Note issued by you, however, you were allowed provisional reduction in your output tax against the said Credit Note but they have failed to accept the said Credit Note, therefore, said reduction in output tax is adjusted/recovered. You are, therefore, advised to contact the said buyers and persuade them to accept the said Credit Note so that you could get benefit of reduction of output tax.

2.5.1.7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c.

- Your following suppliers have declared your following purchases in their sales tax and federal excise returns. Hence, the input tax credit of the said purchases is allowed.
- Your following buyers have declared sales tax withheld amount in their monthly sales tax and federal excise return. Hence, the reduction in output tax is allowed.
- Your following buyers have accepted your Credit Note. Hence, the reduction in output tax is allowed.

2.5.1.7c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).

2.5.1.8. Accumulated Credit = (5 + 6 + 7 - 7a + 7b)

- Accumulated input tax credit will be automatically calculated.

2.5.2 Sales Tax Debits:

- This section calculates the sum of output tax for the tax period. Details of each item is given below:

SALES TAX DEBITS	
9a. Services provided/rendered (at standard statutory rate)	Annex-C <input type="text"/> <input type="text"/>
9b. Services provided/rendered (at reduced rate)	Annex-C <input type="text"/> <input type="text"/>
10. Services Exported	Annex-D <input type="text"/> <input type="text"/>
11. Output Tax for the month = (9a)	<input type="text"/>

2.5.2.9a Services provided/rendered (at standard statutory rate) (Annex-C)

- This section is about domestic sales; enter the particulars of sales has been made at standard statutory rate in **Annex-C**.

2.5.2.9b Services provided/rendered (at reduced rate) (Annex-C)

- This section is about domestic sales; enter the particulars of sales has been made at reduced rate in **Annex-C**.

Annex-C (Domestic Sales Invoices)									
Buyer Type	Intermediary		NTN			CNIC			
Name						Doc. Type	Sale Invoice		Doc. No.
Doc. Date	01/01/2024		HS Code			Sale Type	Services		Rate
District of Buyer	BADIN		Sales Value			Sales Tax Involved			Extra Amount
GST Withheld									
Add			Clear			Attach File			
					Submit Invoices		Back To Return		
Particulars of Buyer					Document				
Sr.	NTN	CNIC	Name	District of Buyer	Buyer Type	Type	Number	Date	
1	9999991-9		VARIOUS CUSTOMER	BADIN	End Consumer	Sale Invoice	01	01/0	
Total (Net after incorporating the Credit/Debit Notes, if any)									

Annexure-C can be filled by two methods:

- Through manual input of data of Services recipients as mentioned in sales tax invoice prepared in terms of Rule 29 of the SST on Services Rules, 2011 one by one.
- Through attachment of file as sample excel sheet provided in 'Attach File' tab. Click on 'Choose File' tab and search relevant data from your computer browser then click on 'Import Data' tab to upload the file.

Sales Tax & Federal Excise Return		Upload Files
Browse for File:	<input type="button" value="Choose File"/> No file chosen	<input type="button" value="Import Data"/>
Download Sample File		
		<input type="button" value="Back To Return"/> <input type="button" value="Back to Annexure C"/>

Below mentioned Table shows the summary of sales made to “Standard Rate” and “Reduced rate”:

Summary Services provided/rendered (at reduced rate)				Summary Services provided/rendered (at standard statutory rate)			
Type	Value	Sales Tax	ST Withheld	Type	Value	Sales Tax	ST Withheld
Goods Sold to End Consumers	0	0	0	Goods Sold to End Consumers	0	0	0
Goods Sold to Intermediary	0	0	0	Goods Sold to Intermediary	0	0	0
Services Provided to End Consumers	0	0	0	Services Provided to End Consumers	10,000	1,300	1,300
Services Provided to Intermediary	0	0	0	Services Provided to Intermediary	0	0	0
Franchise/Royalty Provided to End Consumers	0	0	0	Franchise/Royalty Provided to End Consumers	0	0	0
Franchise/Royalty Provided to Intermediary	0	0	0	Franchise/Royalty Provided to Intermediary	0	0	0
Exempt Sale	0	0	0	Exempt Sale	0	0	0
Zero Rated	0	0	0	Zero Rated	0	0	0
Total	0	0	0	Total	10,000	1,300	1,300
Gross Total	0	0	0	Gross Total	10,000	1,300	1,300

2.5.2.10 Services Exported (Annex-D)

Services Declaration- Exports can be filled by two methods:

- Through manual input of data of Services Exported one by one.

Annex-D (Goods Declarations-Exports)

Buyer Name (Foreign) Buyer Country

Description Doc. Tariff Code(8 digit)

SBP Code List(4 digit) Doc. Invoice Date Doc. Invoice #

Foreign Exchange Currency Type Exchange Rate (XR)

Value in Pak Rupees (RS.) Exempt Sales Tax Involved (RS.) Ref. # of Notification/Authority

Actual/Estimated Date

Sr	Buyer Name (Foreign)	Buyer Country	Description	Doc. Tariff Code(8 digit)	SBP Code List(4 digit)	Doc. Invoice Date	Doc. Invoice #	Foreign Exchange	Currency Type	Exchange Rate (XR)	Value in Pak Rupees (RS.)	Exempt Sales Tax Involved (RS.)	Ref. # of Notification/Authority	Actual/Estimated Date	Record Source
Total:								0			0	0			

- Through attachment of file as sample excel sheet provided in ‘attach file’ tab. Click on ‘Choose File’ tab and search relevant data from your computer browser then click on ‘Import Data’ tab to upload the file.

Sales Tax & Federal Excise Return Upload Files

Browse for File: No file chosen

[Download Sample File](#)

2.5.2.11 Output Tax for the month = (9a & 9b)

This section contains the total sum of output tax (9a & 9b) for the month.

2.5.3 Determination of Tax Liability in Payable/ Refundable Portion:

PAYABLE / REFUNDABLE	12. Input for the Month (Admissible Under Rules) = $[3+6+(\text{Admissible Input of 1 \& 2})-4-7a+7b]$	<input type="text" value="0"/>
	13. Available Balance (Cr or Dr) = $[11 - (7 + 12)]$	<input type="text" value="0"/>
	14. Balance of the input tax credit still available in relation to purchases or imports of Capital Goods, Plants & Machinery and Fixed Assets, as per Annex-E	<input type="text" value="0"/>
	14a. Sales Tax withheld by the return filer as withholding agent	Annex-A <input type="text" value="0"/>
	15. Sales Tax Payable = [if 13 > 0 then 13 + (14a + 9b) otherwise 14a + 9b]	<input type="text" value="0"/>
	16. Omitted	<input type="text" value="0"/>
	17. Credit to be carried forward= [if 13 < 0 then -(13) otherwise zero]	<input type="text" value="0"/>
	18. End-of-Year Refund Claim= [if Tax Month = "JUN" and 17 > 0 then 17 otherwise zero]	<input type="text" value="0"/>
	19. Net Credit carried forward= [if Tax Month = "JUN" then zero otherwise 17]	<input type="text" value="0"/>
	20. Fine/Penalty/Additional Tax/ Default Surcharge [a + b + c]	<input type="text" value="0"/>
	21. a) Additional Tax / Default Surcharge / Others (e.g Section 16, etc)	<input type="text" value="0"/>
	22. b) Arrears	<input type="text" value="0"/>
	23. c) Penalty/Fine	<input type="text" value="0"/>
	24. Total amount to be paid= [(15 + 20)]	<input type="text" value="0"/>
	25. Tax paid on normal/previous return (applicable in case of amended return)	<input type="text" value="0"/>
	26. Balance Tax Payable/ (Refundable) = [(24 - 25)]	<input type="text" value="0"/>
	27. Select bank account for receipt of refund	A/C No. <input type="text"/> Select Bank Name <input type="text"/> Branch <input type="text"/>

2.5.3.12. Input for the month (admissible under Rules) = Formula $[3+6+(\text{admissible input of 1 \& 2})-4-7a+7b]$:

- This shows accumulated tax credit admitted during the period. (Auto calculated figure)

2.5.3.13. Available Balance (Cr or Dr) = $[11 - (7 + 12)]$

- Output-admissible during the period-withheld by buyer
- This is auto calculated figure, shows net tax Payable/Refund

2.5.3.14. Balance of the input tax credit still available in relation to purchases or imports of Capital Goods, Plants & Machinery and Fixed Assets, as per Annex-E

- The rules have given option to taxpayer to claim refund and carry forward it to adjust in future periods.

2.5.3.14a. Sales Tax withheld by the return filer as withholding agent.

- The return filer has deducted and withheld SST on procurement of services while providing details of taxable services of the suppliers in Annexure-A and this is auto calculated sum of total withheld amount as provided in Annexure-A.

2.5.3.15. Sales Tax Payable = [if 13 > 0 then 13 + (14a +9b) otherwise 14a + 9b].

2.5.3.16. Omitted

2.5.3.17. Credit to be carried forward= [if 13 < 0 then -(13) otherwise zero]

2.5.3.18. End-of-Year Refund Claim= [if Tax Month = "JUN" and 17 > 0 then 17 otherwise zero]

- Auto generated amounts showing your refund claim if any at the year end.

2.5.3.19. Net Credit carried forward= [if Tax Month = "JUN" then zero otherwise 17]

- If the tax year ends then no carry forward otherwise as per periodical carried forward if any.

2.5.3.20 Fine/Penalty/Additional Tax/ Default Surcharge [a + b + c]

- This is the sum of 21a, 22b & 23c.

2.5.3.21 a) Additional Tax / Default Surcharge / Others (e.g. Section 16, etc.)

- Please enter amounts of Additional Tax/Default Surcharge/Others, if any.

2.5.3.22. b) Arrears

- Please enter amounts of Arrears as short paid SST in previous returns, if any.

2.5.3.23 c) Penalty/Fine

- Please enter amounts of Penalty/ Fine as short paid SST in previous returns, if any.

2.5.3.24 Total amount to be paid= [(15 + 20)]

- This is the sum of Sales tax payable as in row 15 and penalties/ default surcharge as in row 20.

2.5.3.25. Tax paid on normal/previous return (applicable in case of amended return)

- This section is applicable if return filer is filing an amended return.

2.5.3.26. Balance Tax Payable/ (Refundable) = [(24 - 25)]

- If return filer amended the SST return then the Balance amount would be Tax Payable/ Refundable.

2.5.3.27. Select bank account for receipt of refund:

27.	Select bank account for receipt of refund	A/C No.	<input type="text"/>	Select	Bank Name	<input type="text"/>	Branch	<input type="text"/>
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2.6 Head-wise Payable

Head of Account	Amount
B-02384 - Sales Tax on Services	<input type="text"/>
B-02384 - Additional Tax/Surcharge/Others	<input type="text"/>
B-02384 - Arrears	<input type="text"/>
B-02384 - Penalty/Fine	<input type="text"/>
Total Amount Payable	<input type="text"/>

- This is last section of form and required Payment Receipts numbers and shows a summary of Head-wise payment. Enter CPR No. and Amount in paid section.

STEP 03: E-FILING OF THE RETURN

Print Acknowledgement	Feed CPR	e-Payment	Print Chalan	Null Return	Delete	Save	Verify	Submit	Print	Prepare Proposed Revised Return
Print with Annexes										

3.1 Save.

- Fill and Save the Returns Form, to prepare your Return. Click “**Save**” button to do so.
- **Save** will only be available before **verification**. Once the return is verified / submitted, the save button will be disabled.

3.2 Verify & Un-verify.

- When you have “**Saved/Prepared**” your Return, verify it by clicking the “**Verify**” button.
- You have to save the return once, in order to verify it.
- After verification, the Return can either be Submitted or Unverified by clicking “**Un-verify**” button.
- You cannot edit/update the return in Verified mode.

3.3 E-Payment & Enter CPR No.

- If there is some amount in the “Net Tax Payable”, you will need to pay this amount before submitting your return.
- There are two ways to make the payment against the return.
 - a) **e-Payment:** If there is some Net Tax Payable against your return, the button “e-

Payment” will be enabled. Click the button and follow the instructions to create an e-Payment. A PSID (Payment Slip ID) is generated by the system. Take the Payment Slip (Print) to the any scheduled bank for over the counter payment or through online Internet Banking or Mobile App to make payment against it. A CPR Number will be issued against the payment. Until the payment is clear all the buttons remain disabled except the Print Return button. Once the payment is cleared, the button “**Enter CPR No.**” is enabled.

b) **Manual Payment:** Pay the Net Tax Payable amount in the any scheduled bank, against your Sindh Sales Tax Return. A CPR Number will be issued by the bank, against the payment.

- After you have been issued a CPR Number by the bank, against the payment, enter the **CPR No.** issued and the amount paid against the CPR, by clicking “**Enter CPR No.**” button. Now the Submit button will be enabled.

3.4 Submit.

- **Submit** button is enabled after you have entered the CPR No.
- You can submit the Return **only** after you have VERIFIED the return.
- **Submit** the SST Return by clicking the “**Submit**” button. You will receive an **Acknowledgment Slip**. Now the return is locked for any editing. To change anything in the return, you will have to revise it and work on the revised return.

3.5 Revise

- **Revise** button is enabled only after you have submitted the Return.
- By clicking the “**Revise**” button you can revise the Return.
- When you click the **Revise** button, you have to follow the above-mentioned steps to submit the Revised Return.

3.6 Print Return

- **Print Return** button is used to print the Income Tax Return.
- After clicking this “**Print Return**” button the Return you have submitted will be opened in Acrobat Reader.
- You must have Acrobat Reader to get print of the Return.

NOTE: Make sure Pop-ups are enabled in your Internet Explorer, before clicking the Print Return button

3.7 Acknowledgment

- ✓ On clicking the “**Acknowledgement**” button, a web-based acknowledgement slip is displayed which may be printed by clicking the print button:

* The Return is filed after you have submitted the Return.

Thank You.