



**GOVERNMENT OF SINDH**  
**SINDH REVENUE BOARD**  
 Karachi, the 05<sup>th</sup> July, 2024

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

No. SRB-OPS/T&P/ 31/2024 -----In exercise of the powers conferred by sub-section (1) of section 34 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XLI of 2011), read with section 35 thereof, the Sindh Revenue Board is pleased to direct that the officers of the SRB, as specified in column (1) of the Table below, shall exercise the powers and perform the functions of a Commissioner under the Act and the rules, notifications and orders issued thereunder in the matters and jurisdiction specified in column (3) of the Table below:-

**TABLE**

Officers of SRB	Unit	Sales Tax Jurisdiction
(1)	(2)	(3)
<b>COMMISSIONER-I</b>	2	Hotels, Motels, Guest Houses and Farmhouses
		Restaurants
		Marriage Halls and Lawns
		Caterers and Suppliers of food and drinks
		Clubs and Race Clubs
		Sports and Games Centre
<b>COMMISSIONER-II</b>	4	Business Support Services
		Supply Chain Management or Distribution (including delivery) Services
		Call Centers
		Visa Processing Services including Advisory and Consultancy Services for Migration or Visa Application Filing Services
	4A	Medical Practitioners and Consultants
		Hospitals and Clinics
	13	Beauty Parlours, Beauty Clinics, Sliming Clinics or Centres and Others
		Healthcare, Gyms, Physical Fitness Centers, Body Massage Center and Pedicure Centre
		Cosmetic and Plastic Surgery and Transplantations
		Fashion Designers
		Laundries and Dry Cleaners
	17	Courier Services
	18	Travel Agents
Tour Operators		

	22	Market Research Agency
		Sponsorship Services
		Programme Producer and Production Houses
	23	Transportation or Carriage of Goods by Road or through Pipeline or Conduit
		Electric Power Transmission Services
		Services provided or rendered by truck aggregators and the services provided and rendered by the owners or drivers of the trucks or other cargo transportation vehicles using the services of a truck aggregator
	24	Withholding of Sindh Sales Tax by persons other than offices and departments of Federal, Provincial, Local and District Governments and Cantonment Boards
	24A	Withholding of Sindh Sales Tax by all offices and departments of Federal, Provincial and Local or District Governments and Cantonment Boards
	25	Technical Testing and Analysis Service
		Services provided or rendered by Laboratories, other than the services relating to pathological, radiological or diagnostic test of patients
	27	Auctioneers
		Renting of Immovable Property Services
		Purchase or sale of Hire of Immovable Property
		Property Dealers
		Renting of machinery, equipment and other tangible good
	29	Auto-workshops including authorized Service Stations
		Workshop for Machinery
		Workshop for Electric or Electronic Equipment or Appliances, etc., including Computer Hardware
		Car or Automobile Washing or Similar Service Stations
		Car or Automobile Dealers
		Services provided or rendered by cab aggregator and services provided and rendered by the owners or drivers of the motor vehicles using the cab aggregator services
		Rent a Car and Automobile Rental Services
<b>COMMISSIONER- III</b>	1	Telecommunication Services
		Cable TV Operators
	9	Banks
		Debt Collection Services and other Debt Recovery Services provided or rendered by debt collection agencies or recovery agencies or other
	10	Insurance and Re-insurance
		Insurance agents

<b>COMMISSIONER-IV</b>	11	Non-banking Financial Institutions and Companies	
		Investment Banks	
		Investment Advisory	
		Fund and Assets Management	
		Foreign Exchange Dealer, Exchange Company, Money Changer and Money Exchanger	
		Commission and Brokerage on Foreign Exchange Dealings	
		Issuance, Processing and Operation of Credit and Debit Cards	
		ATM Operations, Maintenance and Management Services	
	12	Stockbrokers, Futures Brokers and Commodity Brokers	
		Leasing	
		Modaraba and Musharika.	
		Share Transfer Agents	
		Services provided or rendered by a Registrar to an Issue	
		Underwriters	
	16A	Credit Rating Agency	
		Education Services	
	3	Training Services	
		Construction Services	
		Ready Mix Concrete Service	
		Services of mining of minerals and allied and ancillary services in relation thereto	
		Site preparation and clearance, excavation, earth moving and demolition	
		Architects or Town Planners	
		Interior Decorators	
		3A	Contractual Execution
			Contractor of Building
			Erection, Commissioning and Installation Service
			Property Developers or Promoters
16		Surveyors	
	Technical Inspection and Certification Services, including quality control certification services and ISO certifications		
	Valuation Services, including Competency and Eligibility Testing		
19	Advertisement on TV		
	Advertisement on Radio		
	Advertisement on Bill boards, signboards or Digital Boards		
	Advertisement on Poles		
	Advertising Agencies		
	Public Relation Services		
20	Advertisement on Cable TV and CCTV		
	Other Advertisements, including those on Web, Internet, etc.		
21	Franchise Services		
	Intellectual Property Services		
28B	Technical, Scientific and Engineering Consultants		

	34C	<p>Following services provided or rendered in the civil division of Hyderabad:</p> <p>(i) Hotels, motels, guest houses, restaurants, marriage halls and lawns, caterers, clubs, race clubs, event management services and exhibition services</p> <p>(ii) Beauty Parlours, Beauty Clinics, Sliming Clinics or Centres and Others, Healthcare, Gyms, Physical Fitness Centers, Body Massage Center and Pedicure Centres</p> <p>(iii) Education services</p>	
<b>COMMISSIONER-V</b>	5	Ship Management Service	
		Shipping Agents	
		Freight Forwarding Agents	
	6	Ship Chandlers	
		Stevedores	
	7	Custom Agents	
	8	Public Bonded Warehouses	
		Warehouse Depots for Storage or Cold storage	
	28	Legal Practitioners and Consultants, Accountants and Auditors	
		Actuarial Services	
		Management Consultants	
		Corporate Law Consultants	
			Other consultants, including tax consultants, Human Resource and Personal Development Consultants
	28A	Software or IT based system Development Consultants	
	30	Commission Agents	
	30A	Toll Manufacturing or Processing	
		Indenters ' Services	
31	Airport Services		
	Airport Operators		
	Chartered Flights Services		
32	Terminal Operators and Port Operators		
	Dredging and desilting service		
<b>COMMISSIONER-VI</b>	2A	Out-door Photographers & Videographer	
		Vehicle Towing, Vehicle parking and valet services	
		Event Management Services and Exhibition Services	
	14	Labour and Manpower Supply Services	
		Recruiting Agents	
	15	Security Agencies	
	23A	Packers & Movers	
	26	Fumigation Service	
		Janitorial Service	
		Waste Collection, Transportation, processing and management services	
Maintenance & Cleaning Services			

<b>COMMISSIONER (SUKKUR)</b>	33	i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Sukkur
		ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.
<b>COMMISSIONER (LARKANA)</b>	33A	i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Larkana
		ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.
<b>COMMISSIONER (HYDERABAD)</b>	34	i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Hyderabad except in relation to the services specified against unit 34C
		ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.
	34A	i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Mirpurkhas
		ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.
	34B	i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Shaheed Benazirabad
		ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.
	35	Appeals under sections 57, 58, 59 and 64 of the Sindh Sales Tax on Services Act, 2011, in relation to the orders passed or decisions made by the officers of the SRB within the jurisdiction of the units under Commissioners- II, III and IV excluding the jurisdiction of Unit- 34C and the work assigned to Commissioner (Appeals-III). <sup>1 2</sup>

<sup>1</sup> Against the entry relating to Unit-35 in column (2), for the phrase "and V" in column (3), the phrase " , V, VII, Sukkur, Larkana and Hyderabad," substituted by notification No. SRB-OPS/T&P/45/2024 dated 5<sup>th</sup> august, 2024, with immediate effect.

<sup>2</sup> Entry relating to Unit-35 in column (2), substituted, by notification No. SRB-OPS/T&P/49/2024 dated 19<sup>th</sup> august, 2024, with immediate effect.

<b>COMMISSIONER (APPEALS-II)</b>	35A	Appeals under sections 57, 58, 59 and 64 of the Sindh Sales Tax on Services Act, 2011, in relation to the orders passed or decisions made by the officers of the SRB within the jurisdiction of the units under Commissioners- I and VI excluding the work assigned to Commissioner (Appeals-III) <sup>3 4</sup>
<b>COMMISSIONER (APPEALS-III)</b>	35B	Appeals under sections 57, 58, 59 and 64 of the Sindh Sales Tax on Services Act, 2011, in relation to the orders or decisions made by the officers of the SRB in such of the matters and jurisdiction as are assigned to them in Units 1 to 32 and 37, provided that such orders or decisions have been made in relation to the show cause notices issued only and exclusively for imposition of penalty under section 43 of the Act read with sub-clause (b) of clause (92) of section 2 thereof, excluding the orders or decisions made by the officers of the SRB under sections 23 and 47 of the Act.
<b>COMMISSIONER (APPEALS-IV)</b>	35C	Appeals under sections 57, 58, 59 and 64 of the Sindh Sales Tax on Services Act, 2011, in relation to the orders passed or decisions made by the officers of the SRB within the jurisdiction of the units under Commissioners- V, VII, Sukkur, Larkana, Hyderabad and Unit-34C, excluding the work assigned to Commissioner (Appeals-III). <sup>5</sup>
<b>COMMISSIONER (AUDIT)</b>	36	Audit functions under the Sindh Sales Tax on services Act, 2011, and the rules made thereunder. Matters relating to Revenue Receipt Audit, DAC and PAC and jurisdiction of the operation units mentioned under this notification, Revenue reconciliation work and other such matters as may be assigned by the Chairman.
<b>Commissioner -(VII)</b>	37	All matters related to the SWWF & SWPPF and other such matters as may be assigned by the Chairman

02. Where a person is engaged in the economic activity of providing or rendering more than one taxable service, as specified in column (3) of the above Table against Units 1 to 32 (except Units 24 and 24A), as specified in column (2), he shall be

<sup>3</sup> Against the entry 35A in column (2), the word and figure “VII, Sukkur, Larkana, Hyderabad” in column (3), omitted by notification No. SRB-OPS/T&P/45/2024 dated 5<sup>th</sup> august, 2024, with immediate effect.

<sup>4</sup> The entries relating to Unit 35A, substituted, by notification No. SRB-OPS/T&P/50/2024 dated 23<sup>rd</sup> august, 2024, with effect from 19<sup>th</sup> august, 2024.

<sup>5</sup> The entries relating to Unit 35C, inserted by notification No. SRB-OPS/T&P/49/2024 dated 19<sup>th</sup> august, 2024, with immediate effect.

placed in the jurisdiction of the Unit, specified in column (2), relatable to the service which is his principal activity as per his registration particulars.

03. Where a person's address as given in the Registry in his profile in SRB's Computerized System falls in the territorial jurisdiction as specified against Units 33, 33A, 34, 34A, 34B and 34C in the Table above, the officer of the SRB having jurisdiction over such territory shall exercise powers and functions in respect of the said person.

04. Where a service provider is also a withholding agent, the officer of the SRB in the relevant unit from Units 1 to 23 and 25 to 34C shall exercise powers and functions, including monitoring of withholding tax, in respect of such service provider.

05. All the officers of the SRB in Units 1 to 34C shall exercise the powers and functions in relation to audit pertaining to their respective jurisdiction under the Sindh Sales Tax on Services Act, 2011, and rules and notifications issued thereunder, concurrently with the officers of the SRB in Unit 36.

06. If an appellate case cannot be heard by a Commissioner (Appeals) due to any reason including previous assessment / adjudication of the case by the said Commissioner, he or she shall transfer the appeal to the other Commissioner Appeals with the approval of the Chairman, SRB.

07. This issues in supersession of the notification No.SRB/3-4/34/2023 dated 5<sup>th</sup> July, 2023 and all the notifications/amendments issued in relation thereto.

08. This notification shall take effect immediately.

[No. SRB-OPS/T&P/ 31 /2024]

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(NAVEED RAJPUT)

SECRETARY

Sindh Revenue Board

