



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

No. SRB-OPS/T&P/66/2024----- In exercise of powers conferred by sub-section (1) of section 34 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with the section 35 thereof, the Sindh Revenue Board is pleased to direct that the following further amendments shall be made in its notification No. SRB-OPS/T&P/31/2024 dated the 05<sup>th</sup> July, 2024, namely:-

In the aforesaid notification, in the Table, -----

- (i) for the entries against "Commissioner-III" in column (1) and the entries relating thereto in column (2) and (3), the following shall be substituted, namely;

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<b>COMMISSIONER-III</b>	1	Telecommunication
		Cable TV Operators
		Debt Collection Services and other Debt Recovery Services provided or rendered by debt collection agencies or recovery agencies or other
	9	Banks
	10	Insurance and Re-insurance
		Insurance agents
	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
	12	ATM Operations, Maintenance and Management Services
		Stockbrokers, Futures Brokers and Commodity Brokers
		Leasing
		Modaraba and Musharika.
		Share Transfer Agents
		Services provided or rendered by a Registrar to an Issue
	16A	Underwriters
Credit Rating Agency		
Education Services		
	Training Services	

”; and

- (ii) after the entry relating to "Commissioner- (VII)", in column (1) and the entries relating thereto in columns (2) and (3), the following new entries shall be added, namely: -

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<b>COMMISSIONER (INTELLIGENCE, INVESTIGATION &amp; PROSECUTION)</b>	38	<p>i. Intelligence and information gathering in respect of cases of fake and flying invoices, excessive input tax claims and other suspicious and fraudulent activities, and criminal investigation and prosecution under the Sindh Sales Tax on Services Act, 2011, in relation thereto</p> <p>ii. Exercise of powers and functions conferred under section 48, 49, 50, 51, 52 and 53 of the Sindh Sales Tax on Services Act, 2011, in relation to functions as at (i) above</p> <p>iii. Other such matters as may be assigned by the Chairman</p>
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02. This notification shall take immediate effect.

  
**(NAVEED RAJPUT)**  
SECRETARY  
Sindh Revenue Board

[No. SRB-OPS/T&P/66/2024]