



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Karachi, the 3<sup>rd</sup> February, 2025

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

No. SRB/3-4/06/2025,----- In exercise of the powers conferred by section 10 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board, with the approval of the Government, is pleased to direct that the following amendments shall be made in its notification No. SRB-3-4/43/2023 dated 15<sup>th</sup> August, 2023 :-

In the aforesaid notification,-----

(1) for the word, brackets and digits “sub-section (1) of section 10”, the word and digits “section 10” shall be substituted; and

(2) after paragraph 2, the following new paragraph shall be added, namely:-

“2A. This notification shall take effect on and from 15<sup>th</sup> day of July, 2021 subject to the condition that no refund of Sindh sales tax already paid/deposited, by the service provider or the service recipient, shall be allowed whether by way of adjustment or otherwise.”.

(Naveed Shoukat Rajput)  
Secretary