THE SINDH SALES TAX ON SERVICES ACT, 2011

SINDH ACT NO. XII OF 2011

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[1] Substituted by Sindh Act No. XLI of 2013, dated 16th July, 2013.
[2] Omitted word by Sindh Act No. XXIV of 2016, dated 21st July, 2016.

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[1] Substituted by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.

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SINDH ACT NO. XII OF 2011

13th June, 2011

AN ACT to provide for the levy of a tax on services provided, rendered, initiated, received [1][, originated, executed] or consumed in the Province of Sindh;

WHEREAS in accordance with the Constitution of the Islamic Republic of Pakistan 1973 the imposition, administration, collection and enforcement of taxes on services is the prerogative of the provinces. **Preamble.**

WHEREAS it is expedient to provide for the levy of a tax on services provided, rendered, initiated, received or consumed in the Province of Sindh and for all matters incidental and ancillary thereto or connected therewith.

CHAPTER I
PRELIMINARY

1. (1) This Act may be called the Sindh Sales Tax on Services Act, 2011. **Short title, extent and commencement.**

(2) It shall extend to the whole of the Province of Sindh.

(3) This Act shall come into force with effect from the first day of July, 2011.

[2][2. In this Act, unless there is anything repugnant in the subject or context – **Definitions.**

[3][(1) ***]

[4][(1A) **"active taxpayer"** means a registered person who does not fall in any of the following categories:-

(a) whose registration is suspended in terms of section 25; and

(b) who has failed to e-file his returns consecutively for four tax periods;]

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[1] Inserted words by Sindh Act No. XLI of 2013, dated 16th July,2013.
[2] Substituted section by *ibid.*
[3] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[4] Inserted new clause by Sindh Act No. VII of 2023, dated 14th March, 2023.

[1][(2) ***]

[2][(3) ***]

(4) **"agent",** means a person who is authorized to act on behalf of another person (called 'the principal') to create a legal relationship with a third party, and includes a person specified as an agent under section 67;

[3][(5) ***]

[4][(6) ***]

[5][(7) ***]

(8) **"Appellate Tribunal"** means the Appellate Tribunal of the Sindh Revenue Board established under section 60;

[6][(9) ***]

(10) **"arrears",** in relation to a person, means the tax due and payable by the person on a day under this Act, which has not been paid by that day in the prescribed manner;

(11) **"Assistant Commissioner"** means a person appointed as an Assistant Commissioner of the Sindh Revenue Board under section 34;

(12) **"associates" or "associated persons"** refers to –

(i) two persons, where the relationship between them is such that one may reasonably be expected to act in accordance with the intentions of the other, or both persons may reasonably be expected to act in accordance with the intentions of a third person;

Provided that two persons shall not be associates solely by reason of the fact that one

[1] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[2] Omitted clause by *ibid.*
[3] Omitted clause by *ibid.*
[4] Omitted clause by *ibid.*
[5] Omitted clause by *ibid.*
[6] Omitted clause by *ibid.*

person is an employee of the other or both persons are employees of a third person;

(ii) without prejudice to the generality of paragraph (i) and subject to paragraph (iii) of this clause, the following persons shall always be treated as associates, namely: –

(a) an individual and a relative of that individual;

(b) members of an association of persons;

(c) a member of an association of persons and the association, where the member, either alone or together with an associate or associates under another application of this clause, controls fifty per cent or more of the rights to income or capital of the association;

(d) a shareholder in a company and the company, where the shareholder, either alone or together with an associate or associates under another application of this clause, controls either directly or through one or more interposed persons–

(i) fifty per cent or more of the voting power in the company;

(ii) fifty per cent or more of the rights to dividends; or

(iii) fifty per cent or more of the rights to capital; and

(e) two companies, where a person, either alone or together with an associate or associates under another application of this clause, controls either directly or through one or more interposed persons –

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(i) fifty per cent or more of the voting power in both companies;

(ii) fifty per cent or more of the rights to dividends in both companies; or

(iii) fifty per cent or more of the rights to capital in both companies; and

(iii) two persons shall not be associates under sub-paragraphs (a) or (b) of paragraph (ii) of this clause where the Commissioner SRB is satisfied that neither person may reasonably be expected to act in accordance with the intentions of the other;

Explanation: The expression "relative" in relation to an individual, means –

(a) an ancestor, a descendant of any of the grandparents, or an adopted child, of the individual, or of a spouse of the individual; or.

(b) a spouse of the individual or of any person specified at (a) [1][of] this explanation.

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(13) **"association of persons"** includes a firm, any artificial juridical person and anybody of persons formed under a foreign law, but does not include a company;

[2][(13A) **"auctioneer"** means a person providing or rendering services in relation to auction of property, movable or immovable and tangible or intangible, in any manner.

Explanation:- "Auction of property" includes calling the auction or providing facility, advertising or illustrative services, pre-auction price estimates, short term storage

[1] Inserted word by Sindh Act No. VII of 2023, dated 14th March, 2023.
[2] Inserted new clause by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.

services and repair and restoration services in relation to auction of property;]

[1][(13B) **"Auditor"** means a person appointed as an Auditor of Sindh Revenue Board under section 34;]

(14) **"authorized service station"** means a service station or service center, authorized by a motor vehicle manufacturer, whether local or foreign, to carry out any service or repair or reconditioning or restoration or decoration of motor vehicles, classified under Chapter 87 [2][of the First Schedule] of the Customs Act, 1969 (Act No. IV of 1969), manufactured by such manufacturer;

Explanation: The services by authorized service stations include –

(1) the services provided during the warranty period as well as after the expiry of the warranty period;

(2) the services provided even for the vehicles and machinery not manufactured by the manufacturer appointing or authorizing such service station; and

(3) the services provided against charges billed by way of reimbursement, whether from the manufacturer or insurance companies or leasing companies or other such persons;

[3][(15) ***]

[4][(16) ***]

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(17) **"beauty parlour"** or **"beauty clinic"** means a person or an establishment providing beauty treatment services including hair cutting, hair dyeing, hair dressing, face care, face treatment, cosmetic treatment, manicure, pedicure, make-up including bridal make-up, and counseling services on beauty care, face care or make-up or other such identical or similar services;

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[1] Inserted clause by Sindh Act No. XII of 2019, dated 10th July, 2019.
[2] Inserted words by Sindh Act No. XXIV of 2016, dated 21st July, 2016.
[3] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[4] Omitted clause by *ibid.*

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(18) **"Board"** means the Sindh Revenue Board established under section 3 of the Sindh Revenue Board Act, 2010 (Sindh Act No. XI of 2010);

[1][(18A) **"business bank account"** means the bank account of a person for business transaction, subject to the condition that such account is declared by him in the prescribed application for registration submitted for obtaining a registration number or for changing the particulars thereof;]

[2][(19) ***]

[3][(19A) **"CPC Code"** means classification code based on Central Product Classification (CPC) Version 2.1 as published by the United Nations and as adapted by the Board for the purposes of this Act;]

[4][[5][(19B)] **"cab aggregator"** means a person who is an aggregator or operator or intermediary or online marketplace who canvasses or solicits or facilitates passengers for travel by motor vehicles like taxi, cab, car, van, motorcycle and rickshaw, and who connects the passenger or the intending passenger to a driver of any of the aforesaid motor vehicles through telephone, cellular phone, internet, web-based services or GPS or GPRS-based services, electronic or digital means, whether or not he charges or collects any fee, fare, commission, brokerage or other charges or consideration for providing or rendering such services;]

(20) **"cable TV operator"** includes local loop holder and means a person who owns, controls, manages or runs any cable television system and is engaged in reception of broadcast pre-recorded or live signals from different channels for distribution to subscribers through a set of closed transmission path or wireless, and is liable to license as a cable TV operator under the Pakistan Electronic Media Regulatory Authority Ordinance, 2002 (Ordinance No. XIII of 2002);

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[1] Inserted new clause by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[3] Added clause by *ibid.*
[4] Inserted clause by Sindh Act No. XII of 2019, dated 10th July, 2019.
[5] Renumbered clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.

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[1][(20A) **"call centre"** means an establishment providing or rendering the services of receiving or transmitting requests by telephone, facsimile, live support software, social media and e-mail, whether for the product support or business support of any person or for information inquiries from consumers or for telemarketing, soliciting of donations and subscriptions, debt collection, market research or other similar services;

(20B) **"car or automobile dealer",** by whatever name called, means a person who is engaged in providing or rendering the services in relation to sale, purchase, transfer, leasing, marketing or booking of cars and [2][other motor vehicles], whether imported or locally assembled or locally manufactured, including new, old and used cars or [3][other motor vehicles];

(20C) **"car or automobile washing or similar service station"** means a service station or a service centre or an establishment providing or rendering the services in relation to maintenance of cars or automobiles, including the services of inspecting, detailing, washing, cleaning, polishing, waxing, oil coating, lubricating, tuning, changing of oils, filters and plugs, denting, painting, repairing and other similar services;]

(21) **"caterer",** by whatever name called, means a person who in ordinary course of business and in relation to events, functions, ceremonies, parties, get-together, occasions, etc., provides or supplies, either directly or indirectly, various services including food, edible preparations, beverages, entertainment, furniture or fixture, crockery or cutlery, pandal or shamiana, ornamental or decorative accessories or lighting for illumination;

(22) **"club"** includes a membership club and a proprietary club and means a person, a body of persons, an establishment, an organization or a place, the membership of which is restricted to a particular class of people or which is run on the basis of mutuality or otherwise and provides various services, facilities, utilities or advantages for an

[1] Inserted clauses by Sindh Act No. XVII of 2014, dated 8th July, 2014.
[2] Substituted words by *ibid.*
[3] Substituted words by *ibid.*

amount of fee, consideration, subscription or charges, including those for initial membership, whether or not it provides food or drinks or has any arrangement for boarding or lodging or games;

[1][(22A) ***]

(23) **"Commissioner"** means a person appointed as a Commissioner of the Sindh Revenue Board under section 34;

(24) **"Commissioner (Appeals)"** means a person appointed as a Commissioner (Appeals) of the Sindh Revenue Board under section 34;

(25) **"Commissionarte"** means the office of the Commissioner or the Commissioner (Appeals) having jurisdiction specified under this Act and the rules made thereunder;

(26) **"common taxpayer identification number"** means the registration number or any other number or identification number allocated to a person for the purposes of this Act;

[2][(27) ***]

(28) **"company"** means –

(a) a company as defined in the [3][Companies Act, 2017 (Act No. XIX of 2017)];

(b) a banking company and foreign banking company as defined in the Banking Companies Ordinance, 1962 (Ordinance No. LVII of 1962), and includes any body corporate which transacts the business of banking in Pakistan;

(c) a non-banking finance company (NBFC) and the notified entities as specified in section 282A of the Companies Ordinance, 1984 (Ordinance No. XLVII of 1984), read with

[1] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[2] Omitted clause by *ibid.*
[3] Substituted words by Sindh Act No. VII of 2023, dated 14th March, 2023.

[1][sub-section (1) of section 509 of the Companies Act, 2017 (Act No. XIX of 2017) and] the Non-Banking Finance Company (Establishment and Regulation) Rules, 2003;

(d) a body corporate formed by or under any law in force in Pakistan;

(e) a modaraba company as defined in the Modaraba Companies and Modaraba (Floatation and Control) Ordinance, 1980 (Ordinance No. XXXI of 1980);

(f) a financial institution as defined in the Financial Institutions (Recovery of Finances) Ordinance, 2001 (Ordinance No. XLVI OF 2001), including a microfinance institution licensed under the Microfinance Institutions Ordinance, 2001 (Ordinance No. LV of 2001) and a Islamic financial institution;

(g) a body incorporated by or under the law of a country outside Pakistan relating to incorporation of companies;

(h) a trust, a co-operative society or a finance society or any other society established or constituted by or under any law for the time being in force; or

(i) a foreign association, whether incorporated or not, which the Board has, by general or special order, declared to be a company for the purposes of this Act.

(29) **"computerized system"** means any comprehensive information technology system used by the Board or any other office as may be notified by the Board, for carrying out the purposes of this Act;

[2][(29A) **"cosmetic and plastic surgery"** includes the services provided or rendered by any person, in relation to aesthetic or cosmetic surgery or plastic surgery like

[1] Inserted words by Sindh Act No. VII of 2023, dated 14th March, 2023.
[2] Inserted clause by Sindh Act No. XXIV of 2016, dated 21st July, 2016.

abdominoplasty (tummy tuck), bletharoplasty (eyelid surgery), mammoplasty, buttock augmentation and lift, rhinoplasty (reshaping of nose), otoplasty (ear surgery), rhytidectomy (face lift), liposuction (removal of fat from the body), brow fit, cheek augmentation, facial implants, lip augmentation, forehead lift, cosmetic dental surgery, orthodontics, aesthetic dentistry, laser skin surfacing, hair grafting, hair transplant and such other similar surgery.

[1][Explanation.— For the purpose of this clause, the term "surgery" includes procedure;]]

[2][(30) ***]

[3][(30A) ***]

[4][(31) ***]

[5][(31A) ***]

(32) **"default surcharge"** means the default surcharge levied under section 44;

(33) **"defaulter"** means a person or an association of persons and includes every member of such association, every director of such company and every partner of such firm and further includes guarantors or successors thereof, who fail to pay the arrears;

(34) **"Deputy Commissioner"** means a person appointed as a Deputy Commissioner of the Sindh Revenue Board under section 34;

(35) **"document"** includes, but is not limited to, any electronic data, computer programmes, computer tapes, computer disks, micro-films or any other medium or mode for the storage of such data;

[6][(35A) ***]

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[1] Added Explanation by Sindh Act No. II of 2024, dated 30th June, 2024.
[2] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[3] Omitted clause by *ibid.*
[4] Omitted clause by *ibid.*
[5] Omitted clause by *ibid.*
[6] Omitted clause by *ibid.*

(36) **"due date",** in relation to the furnishing of a return or a statement or for payment of tax under the Act, means the 15th day of the month following the end of the tax period to which it relates, or such other date as the Board may, by notification in the official Gazette, specify;

(37) **"economic activity"** shall have the meaning given in section 4;

[1][(37A) ***]

[2][[3][(37B)] **"e-file"** means the process of electronic filing of any document on the computerized system of the Board];

(38) **"e-intermediary"** means a person appointed as electronic-intermediary under section 71;

[4][(38A) ***]

[5][(39) ***]

[6][(39A) ***]

(40) **"exempt service"** means a service which is exempt from tax under section 10;

[7][(41) ***]

[8][(41A) **"farmhouse"** includes a facility or a resort located on a farm which or a part of which is used for providing or rendering accommodation or entertainment or swimming or games or recreation or camping opportunities;]

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[1] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[2] Inserted new clause by Sindh Act No. VII of 2023, dated 14th March, 2023.
[3] Renumbered by the Sindh Act No. II of 2024, dated 30th June, 2024.
[4] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[5] Omitted clause by *ibid.*
[6] Omitted clause by *ibid.*
[7] Omitted clause by *ibid.*
[8] Inserted new clause by Sindh Act No. II of 2024, dated 30th June, 2024.

(42) **"FBR"** means the Federal Board of Revenue established under the Federal Board of Revenue Act, 2007 (Act No. IV 2007);

[1][(42A) **"fashion designer"** means a person providing or rendering the services of fashion designing including the economic activities relating to conceptualizing, outlining and creating designs and preparing designs and patterns for [2][fabrics] costumes, apparels, garments, clothing, accessories, jewellery, foot wears or any other services incidental or ancillary [3][(like [4][tailoring, stitching,] marketing, packing, delivery, display and other similar services)] to such fashion designing;]

(43) **"financial year"** means a year commencing on the first day of July and ending on the thirtieth day of June in the following year;

(44) **"firm"** means the relation between persons who have agreed to share the profits of a business carried on by all or any of them acting for all;

[5][(45) ***]

[6][(46) ***]

[7][(47) ***]

[8][(47A) **"fumigation services"** means the services provided or rendered by a person in relation to pest control and insect control and includes the services of disinfecting and sterilizing of premises, buildings, factories and complexes, including commercial complexes, shopping complexes, office complexes, apartment or residential complexes, multiplexes, exhibition centres, residential units, commercial units, offices and commercial goods, but does not include the

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[1] Inserted clause by Sindh Act No. XVII of 2014, dated 8th July, 2014.
[2] Inserted word by Sindh Act No. XII of 2019, dated 10th July, 2019.
[3] Inserted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[4] Inserted words and comma by Sindh Act No. XII of 2019, dated 10th July, 2019.
[5] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[6] Omitted clause by *ibid.*
[7] Omitted clause by *ibid.*
[8] Inserted clauses by Sindh Act No. XVII of 2014, dated 8th July, 2014.

public health fumigation services provided or rendered by the Federal Government, Provincial Government, Local Government or Cantonment Board and the services in relation to agriculture, horticulture, animal husbandry and dairy farming;

[1][(47B) ***]

[2][(47C) ***]

(48) **"goods"** includes every kind of movable property other than actionable claims, money, stocks, shares and securities and does not include a service or services described under this Act;

(49) **"Government"** means the Government of Sindh;

[3][(50) ***]

[4][(50A) **"hospitals and clinics"** includes the hospitals or institutions, as defined in clause (a) of section 2 of the Pakistan Medical and Dental Council Act, 2022 (Act No. IV of 2023), and also includes a person or an establishment or an institution or an organization or a facility engaged in providing or rendering the services like medical, surgical, psychiatric, obstetric, dental or ophthalmological and similar treatment and care, whether preventive, prophylactic or curative, or persons including patients or sick or injured persons;]

(51) **"hotel"** includes motels [5][, guesthouses, huts, resorts and lodges] and means a person, establishment, organization or place, by whatever name called, where rooms or suites [6][or facilities] are let out on rent, whether or not it has any arrangement for [7][catering] [8][or for events] as a part of the hotel or provides any other services, facilities or utilities, but

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[1] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[2] Omitted clause by *ibid.*
[3] Omitted clause by *ibid.*
[4] Inserted new clause by Sindh Act No. II of 2024, dated 30th June, 2024.
[5] Substituted words *ibid.*
[6] Inserted words by *ibid.*
[7] Substituted words by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[8] Substituted words by Sindh Act No. II of 2024, dated 30th June, 2024.

does not include a home or hostel which is exclusively used for the aged or invalid persons or students and is run by or under the control of such a charitable or educational institution as are exempt from the application of the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001);

[1][(51A) **"indenter"** means a person who is a representative for a non-resident person or a non-resident company or a foreign product or service and who gets a consideration in the shape of commission, fee, remuneration or royalty on a transaction, irrespective of whether the transaction has taken place out of his effort, consent or otherwise;]

[2][51B***]

(52) **"input tax",** in relation to a registered person, means, -

(a) tax levied under this Act on the services received by the person;

(b) tax levied under the Sales Tax Act, 1990, on the goods imported by the person;

(c) tax levied under the Sales Tax Act, 1990, on the goods or services received by the person; and

(d) Provincial sales tax or Islamabad Capital Territory sales tax levied on the services received by the person:

Provided that the Board may, by notification in the official Gazette, specify that any or all of the aforesaid tax shall not be treated as input tax for the purposes of this Act subject to such conditions and limitations as the Board may specify in the notification;

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[1] Inserted new clause by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Omitted clause by Sindh Act No. II of 2024, dated 30th June, 2024.

[1][(53) ***]

[2][(53A) ***]

[3][(54) ***]

[4][(54A) ***]

[5][(54B) ***]

[6][(54C) ***]

(55) **"inter-bank rate"** means the Karachi Inter-Bank Offered Rate (KIBOR) prevalent on the first day of each quarter of the financial year;

[7][(55A) ***]

[8][(55B) ***]

[9][(56) ***]

[10][(56A) ***]

[11][(57) ***]

[12][(58) ***]

(59) **"marriage hall and lawn",** by whatever name called, includes a hall or lawn or a banquet hall or a function hall or an exhibition hall or lawn, or any building, place, premises or marquee where parties, receptions, events or functions, more particularly relating to matrimonial ceremonies, are held,

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[1] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[2] Omitted clause by *ibid.*
[3] Omitted clause by *ibid.*
[4] Omitted clause by *ibid.*
[5] Omitted clause by *ibid.*
[6] Omitted clause by *ibid.*
[7] Omitted clause by *ibid.*
[8] Omitted clause by *ibid.*
[9] Omitted clause by *ibid.*
[10] Omitted clause by *ibid.*
[11] Omitted clause by *ibid.*
[12] Omitted clause by *ibid.*

whether or not it has its own arrangement of event management or provision of food, beverages, crockeries, cutleries, furniture, fixtures, etc.;

[1][(59A) **"medical practitioners and consultants"** means the registered medical practitioners and the registered dental practitioners, as defined in clauses (w) and (x), respectively, of section 2 of the Pakistan Medical and Dental Council Act, 2022 (Act No. IV of 2023);]

(60) **"officer of the SRB"** means an officer of the Sindh Revenue Board appointed under section 34;

[2][(60A) **"notification in the official Gazette"** means a notification issued under this Act shall be effective from the day specified therein, notwithstanding the fact that the issue of the official Gazette in which such notification appears is published at any time after that day;]

[3][(60B) **"online marketplace"** means an information technology platform run by e-commerce entity or organization over an electronic network that acts as a facilitator in transactions that occur between a buyer and a seller or between a service provider and service recipient;]

(61) **"open market price"** shall have the meaning given in section 6;

(62) **"output tax",** in relation to a registered person, means the tax levied under this Act on the services provided or rendered by the person;

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(63) **"person"** means –

(a) an individual;

(b) a company, an agency or an association of persons incorporated, formed, organized or established in Pakistan or elsewhere;

(c) the Federal Government;

[1] Inserted new clause by Sindh Act No. II of 2024, dated 30th June, 2024.
[2] Inserted clause by Sindh Act No. XXIV of 2016, dated 21st July, 2016.
[3] Inserted clause by Sindh Act No. XII of 2019, dated 10th July, 2019.

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(d) a Provincial Government;

(e) a Local Authority or Local Government in Pakistan; or

(f) a foreign Government, a political sub-division of a foreign Government, or a public international organization;

Explanation: The use of the word "he" in this Act shall be taken to refer to any or all of the persons mentioned in sub-clauses (a) to (f) above.

(64) **"place of business in Sindh"** [1][, in relation to a person, means that the] person –

(a) owns, rents, shares or in any other manner occupies a space in Sindh from where it carries on an economic activity whether wholly or partially; or

(b) carries on an economic activity through any other person such as an agent, associate, franchisee, branch, office, or otherwise in Sindh but not including a liaison office.

[2][(65) ***]

(66) **"prescribed"** means prescribed by rules made under this Act;

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(67) **"PRAL"** means the Pakistan Revenue Automation (Private) Limited;

[3][(67A) ***]

[4][(67B) ***]

[5][(67C) ***]

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[1] Substituted words by Sindh Act No. II of 2024, dated 30th June, 2024.
[2] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[3] Omitted clause by *ibid.*
[4] Omitted clause by *ibid.*
[5] Omitted clause by *ibid.*

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[1][(67D) ***]

(68) **"provision of service" or "providing of service"** includes the rendering, supply, initiation, origination, reception, consumption, termination or execution of service, whether in whole or part, including e-services where the context so requires;

[2][(69) ***]

[3][(69A) ***]

[4][(69B) ***]

[5][(69C) ***]

[6][(69D) ***]

[7][[8][(69E)] "recruiting agent", by whatever name called, includes recruiting consultants or consultancy and means a person engaged in providing or rendering any service, directly or indirectly, to any person in any manner, for the recruitment of manpower, temporarily or otherwise.

Explanation.— For the purpose of this clause, "recruitment" includes inviting of applications for recruitment, receipt of applications from candidates, pre-interview or pre-recruitment screening of applications and applicants, shortlisting of applicants, interview of candidates, verification of credentials and antecedents of the candidates, verification of authenticity of the documents submitted by the candidates;

[9][(69F) ***]

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[1] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[2] Omitted clause by *ibid.*
[3] Omitted clause by *ibid.*
[4] Omitted clause by *ibid.*
[5] Omitted clause by *ibid.*
[6] Omitted clause by *ibid.*
[7] Inserted clause by Sindh Act No. XVII of 2014, dated 08th July, 2014.
[8] Renumbered by Sindh Act No. XXIV of 2016, dated 21st July, 2016.
[9] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.

(70) **"registration number"** means the number allocated to a registered person for the purpose of this Act;

(71) **"registered person"** means a person who is registered or is liable to be registered under this Act or any other person or class of persons notified by the Board in the official Gazette:

Provided that a person liable to be registered but not registered under this Act shall not be entitled to any benefit available to a registered person under any of the provisions of this Act or the rules made thereunder;

[1][(72) ***]

[2][(72A) ***]

[3][(72B) ***]

[4][(72C) ***]

[5][(72CC) ***]

(73) **"resident"** means –

(a) an individual who, in a financial year, has –

(i) a place of business, whether whole or part thereof, in Sindh in any mode, style or manner; or

(ii) his permanent address, as listed in the individual's national identity card, in Sindh; or

(iii) a permanent representative to act on his behalf or to provide service on his behalf in Sindh;

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[1] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[2] Omitted clause by *ibid.*
[3] Omitted clause by *ibid.*
[4] Omitted clause by *ibid.*
[5] Omitted clause by *ibid.*

(b) an association of persons or a company which, in a financial year, has –

(i) its registered office is in Sindh; or

(ii) its place of business, whether whole or part thereof, in Sindh in any mode, style or manner; or

(iii) a permanent representative to act on its behalf or to provide service on its behalf in Sindh; or

(iv) the control or management of the association of persons or the company, whether whole or part thereof, situated in Sindh at any time during the financial year;

(74) **"restaurant",** by whatever name called, includes a person, establishment, organization, place, cafe, coffee houses or ice cream parlors where food, beverages or other edible preparations are sold or served to the customers, including the customers availing of the take-away service or delivery service or room service or catering service, whether or not the restaurant provides any other services, facilities, utilities or advantages;

(75) **"return"** means a return required to be furnished under Chapter-VI of this Act;

(76) **"rules"** means the rules made under this Act;

(77) **"Schedule"** means a Schedule appended to this Act;

[1][(77A) ***]

[2][(78) ***]

[3][(79) **"service"** means any activity, facility, utility or advantage, including the granting, assignment, cession or surrender of any right.

[1] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[2] Omitted clause by *ibid.*
[3] Substituted clause by *ibid.*

Explanation-I.- A service shall remain and continue to be treated as service regardless whether or not the providing thereof involves any use, supply, disposition or consumption of any goods either as an essential or as an incidental aspect of such providing of service;

Explanation-II.- Unless otherwise specified by the Board, the service or services involved in the supply of goods shall remain and continue to be treated as service or services.]

[1][(79A) ***]

[2][(80) ***]

(81) **"ship chandler"** means a person licensed as a ship chandler under the Customs Act, 1969 (Act No. IV of 1969) or the rules made thereunder;

[3][(82) ***]

(83) **"short-paid"** means, where a registered person pays an amount of tax less than the tax due as indicated in the person's return filed under section 30, the amount so involved and also includes the amount of tax due but not paid owing to miscalculation or incorrect or inadmissible input tax credit or adjustment or incorrect assessment of the tax due for a tax period;

[4][(83A) **"Sindh Sales Tax Officer"** means a person appointed as a Sindh Sales Tax Officer of the Sindh Revenue Board under section 34;]

(84) **"similar service"** means any other service which is the same as, or closely resembles, the other service in character, quality, quantity, functionality, materials, or reputation;

[5][(84A) ***]

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[1] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[2] Omitted clause by *ibid.*
[3] Omitted clause by *ibid.*
[4] Inserted clause by Sindh Act No. XII of 2019, dated 10th July, 2019.
[5] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.

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[1][(84B) ***]

(85) **"special audit"** means an audit conducted under section 29;

(86) **"Special Judge"** means a Special Judge appointed under section 37;

[2][(87) ***]

[3][(87A) ***]

(88) **"statement"** means a statement prescribed under the rules or notifications made under this Act;

[4][(89) ***]

[5][(90) ***]

[6][(91) ***]

(92) **"tax"** means –

(a) the tax, additional tax, or default surcharge levied under this Act;

(b) a fine, penalty or fee imposed or charged under this Act; and

(c) any other sum payable or recoverable under the provisions of this Act or the rules made thereunder;

[7][(93) ***]

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[1] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[2] Omitted clause by *ibid.*
[3] Omitted clause by *ibid.*
[4] Omitted clause by *ibid.*
[5] Omitted clause by *ibid.*
[6] Omitted clause by *ibid.*
[7] Omitted clause by *ibid.*

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[1][(93A)**"tax fraction"** means the amount worked out in accordance with the following formula:-

$$\frac{a}{100 + a}$$

('a' is the rate of tax applicable to the services in terms of section 8);]

(94) **"tax fraud"** means knowingly, dishonestly or fraudulently and without any lawful excuse –

(a) doing of any act or causing to do any act [2][in contravention of the duties and obligations under this Act or the rules or notifications issued thereunder]; or

(b) omitting to take any action or causing the omission of any action, including providing of taxable services without being registered under this Act; or

(c) falsifying or causing falsification of tax invoices; or

(d) [3][issuing] invoice or bill of taxable services without the provision of that taxable service; or

[4][(e) failing to pay an amount of tax collected under section 16, and failing to pay the amount of tax withheld under the provisions of sub-section (2) of section 13 or the rules made thereunder; or

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[1] Inserted new clause by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Inserted words by *ibid.*
[3] Substituted words by *ibid.*
[4] Substituted sub-clauses by Sindh Act No. XVII of 2014, dated 8th July, 2014.

(f) under-stating or under-paying the tax liability or over-stating the entitlement of tax credit or adjustment or claiming or obtaining in-admissible tax credit, refund or adjustment; or

(g) not filing the prescribed tax return or the prescribed statement for four consecutive [1][tax periods] or more;]

(95) **"tax period"** means a period of one month or such other period as the Board may, by notification in the official Gazette, specify;

(96) **"taxable service"** shall have the meaning given under section 3;

[2][(96A) ***]

[3][(96AA) ***]

[4][(96B) ***]

[5][(97) ***]

[6][(98) ***]

[7][(98A) ***]

[8][(98AA) ***]

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[1] Substituted word by Sindh Act No. II of 2024, dated 30th June, 2024.
[2] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[3] Omitted clause by *ibid.*
[4] Omitted clause by *ibid.*
[5] Omitted clause by *ibid.*
[6] Omitted clause by *ibid.*
[7] Omitted clause by *ibid.*
[8] Omitted clause by *ibid.*

[1][(98B) ***]

[2][(98C) ***]

[3][(98CC) ***]

[4][(98D) ***]

(99) **"value of a taxable service"** shall have the meaning given under section 5;]

[5][(100) ***]

[6][(101) ***]

3. **Taxable Service.** [7][(1) [8][Taxable service means a service] which is provided by a person from his office or place of business in Sindh in the course of an economic activity, including the commencement or termination of the activity.

[9][*Explanation. I]*—This sub-section deals with services provided by persons, regardless of whether those services are provided to resident persons or non-resident persons.]

[10][Explanation II.- A service shall not be considered a taxable service on which a tax can be imposed in terms of entry 53 of Part I of the Federal Legislative List in the Fourth Schedule

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[1] Omitted clause by *ibid.*
[2] Omitted clause by *ibid.*
[3] Omitted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[4] Omitted clause by *ibid.*
[5] Omitted clause by *ibid.*
[6] Omitted clause by *ibid.*
[7] Substituted sub-section by Sindh Act No. VII of 2023, dated 14th March, 2023.
[8] Substituted words by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[9] Renumbered by *ibid.*
[10] Inserted explanation by *ibid.*

to the Constitution of Islamic Republic of Pakistan read with Article 142 thereof.]

(2) A service that is not provided by a registered person shall be treated as a taxable service if the service [1][***] [2][is provided to a resident person by a non-resident person in the course of an economic activity]:

[3][(a)***]

[4][(b)***]

Explanation: This sub-section deals with services provided by non-resident persons to resident persons [5][whether or not the said resident person is an end consumer of such services.]

(3) For the purposes of sub-section (2), where a person has a [6][office] or place of business in Sindh and another outside Sindh, the [7][office] or place of business in Sindh and that outside Sindh shall be treated as separate legal persons.

(4) The Board may, [8][***] by notification in the official Gazette, prescribe rules for determining the conditions under which a particular service or class of services will be considered to have been provided by a person from his [9][office] or place of business in Sindh.

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[1] Omitted words by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[2] Inserted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[3] Omitted clauses by *ibid.*
[4] Omitted clauses by *ibid.*
[5] Added words by Sindh Act No. XLI of 2013, dated 16th July, 2013.
[6] Substituted words by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[7] Substituted words by *ibid.*
[8] Omitted words by Sindh Act No. XVII of 2014, dated 8th July, 2014.
[9] Substituted words by Sindh Act No. XVI of 2025, dated 02nd July, 2025.

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4. (1) An economic activity means any activity carried on [1][***] by a person that involves or is intended to involve the provision of services to another person and includes— **Economic activity.**

(a) an activity carried on in the form of a business, including a profession, calling, trade, or undertaking of any kind, whether or not the activity is undertaken for profit;

[2][(b) an activity of supply or provision of movable or immovable property by way of lease, rent, license or other similar arrangement; and]

(c) a one-off adventure or concern in the nature of a trade.

(2) Anything done or undertaken during the commencement or termination of an economic activity is part of the economic activity.

(3) An economic activity does not include—

(a) the activities of an employee providing services in that capacity to an employer [3][with whom he is in direct relationship under a contract of employment][:][4]

[5][Provided that the activities of the employee for which he earns any fee or commission from the employer shall be treated as an economic activity[6][:]]

[7][Provided further that the activities of an employee detailed or engaged by the employer to perform certain activities for a person other than the employer in connection

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[1] Omitted words by Sindh Act No. XVII of 2014, dated 8th July, 2014.
[2] Substituted clause by Sindh Act No. VII of 2018, dated 11th April, 2018.
[3] Added words by Sindh Act No. II of 2024, dated 30th June, 2024.
[4] Replaced semi colon & word by Sindh Act No. VII of 2023, dated 14th March, 2023.
[5] Added proviso by *ibid.*
[6] Substituted semi-colon and words by Sindh Act No. II of 2024, dated 30th June, 2024.
[7] Added proviso by *ibid.*

with or in the course or furtherance of business of the employer shall be treated as economic activity of such employer; or]

(b) a private recreational pursuit or hobby of an individual[; or][1]

[2][(c) services by any court, Tribunal or similar institution established under any law for the time being in force in the performance of judicial or quasi- judicial functions; or

(d) services performed by the Members of the Majlise-Shoora (Parliament), Members of Provincial Assemblies and Members of Local Government bodies in the course of their official duties; and

(e) the services performed in the course of duties by an individual who holds any post in pursuance of the provisions of the Constitution of the Islamic Republic of Pakistan in that capacity.]

Value of a Taxable Service.

5. [3][***] The value of a taxable service is:

(a) the consideration in money including all Federal and Provincial duties and taxes, if any, which the person providing a service receives from the recipient of the service but excluding the amount of sales tax under this Act:

Provided that–

(i) in case the consideration for a service is in kind or is partly in kind and partly in money, the value of the service shall mean the open market price of the

[1] Substituted by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[2] Added clauses by *ibid.*
[3] Omitted brackets and figure by Sindh Act No. VII of 2023, dated 14th March, 2023.

service as determined under section 6 excluding the amount of sales tax under this Act; [1][***]

(ii) in case the person [2][providing] the service and the recipient of the service are associated persons and the service is supplied for no consideration or for a consideration which is lower than the price at which the person provides the service to other persons who are not associated persons, the value of the service shall mean the price at which the service is provided to such other persons who are not associated persons excluding the amount of sales tax; [3][and]

(iii) in case a person provides a service for no consideration or for a consideration is lower than the price at which such a service is provided by other persons, the value of the service shall mean the open market price for such a service[:][4]

[5][Provided further that the terms "consideration" and "consideration in money" shall mean the gross amount charged by the service provider for the taxable services provided by him and shall include –

(i) any amount that is payable for the services provided; and

(ii) any amount of reimbursable expenditure or cost incurred by the service provider and charged, in the course of provision of a service,

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[1] Omitted word by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Substituted word by Sindh Act No. II of 2024, dated 30th June, 2024.
[3] Added word by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[4] Replaced semi-colon by Sindh Act No. II of 2024, dated 30th June, 2024.
[5] Added proviso by *ibid.*

except in such circumstances and subject to such conditions as may be prescribed;]

(b) in case of trade discounts, the discounted price excluding the amount of sales tax under this Act, provided the tax invoice shows the discounted price and the related tax and the discount allowed is in conformity with customary business practice;

(c) in case there is reason to believe that the value of a service has not been correctly declared in the invoice or for any special nature of transaction it is difficult to ascertain the value of a service, the open market price, as determined under section 6;

(d) notwithstanding any of the above, where the Board deems it necessary it may, by notification in the official Gazette, fix the value of any service or class of services and for that purpose fix different values for different classes or description of the same or similar types of services[:][1]

Provided that where the value at which the service is provided is higher than the value fixed by the Board, the value of the service shall, unless otherwise directed by the Board, be the value at which the service is provided.

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6. (1) The open market price of a service is: **Open market price.**

(a) the price the service would fetch in an open market transaction freely entered into between persons who are not associated persons; or

(b) if it is not possible to determine an amount under paragraph (a), the price a similar service would fetch in an open market transaction freely made between persons who are not associated persons, adjusted to take account of the differences between the similar service and the actual service, determined on the basis

[1] Replaced semi-colon by Sindh Act No. II of 2024, dated 30th June, 2024.

of the market conditions prevailing at the time and place at which the service is provided.

(2) If the open market price of a service cannot be determined under subsection (1), it may be determined using any method approved by the Board for calculating an objective approximation of the price the service would fetch in an open market transaction freely made between persons who are not associates.

7. **Provision of services over a period of time.**

(1) Where a service is provided over a period of time and payment for the same is made on a periodic basis, the service shall be treated as comprising two or more separate and distinct services each corresponding to the part of the service to which each separate part of the consideration relates.

Illustrations

The following examples illustrate the application of sub-section (1). These examples are not comprehensive and are meant for illustrative purposes only:

a) Where goods are leased for a two year period and payment is made on a semi-annual basis, the lease of goods for each six month period constitutes a separate service.

b) Where a bank provides a customer with a credit card and charges a quarterly fee for providing the credit card, the provision of the credit card for each quarter is a separate service.

c) Where an insurance company provides an insurance policy over a five year period and receives a premium on an annual basis, each premium relates to a separate service.

[1][(2) This section shall not apply to the services for which payment is made on instalment basis except where otherwise prescribed.]

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[1] Substituted sub-section by Sindh Act No. XLI of 2013, dated 16th July, 2013.

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CHAPTER-II
SCOPE OF TAX

Scope of tax.

8. [1][(1) Subject to the provisions of this Act, there shall be charged, levied and collected a tax known as sales tax on the provision of a taxable service at the rate of fifteen per cent of value of the taxable service, which shall be referred to as the standard rate:

Provided that the rate of tax on the services or class of services listed in the Second Schedule shall be the rate as specified against respective services in that Schedule, subject to the conditions and restrictions, if any, mentioned therein.]

(2) The [2][Board, with the approval of Government,] may, subject to such conditions and restrictions as it may impose, by notification in the official Gazette, declare that in respect of any taxable service provided by a registered person or a class of registered persons, the tax shall be charged, levied and collected at such higher or lower rate or rates as may be specified in the said notification [3][***].

Person liable to pay tax.

9. (1) Where a service is taxable by virtue of sub-section (1) of section 3, the liability to pay the tax shall be on the [4][***] person providing the service[.][5]

[6][*Explanations I* ***]

[7][*Explanations II* ***]

(2) Where a service is taxable by virtue of sub-section (2) of section 3, the liability to pay the tax shall be on the person receiving the service.

(3) Notwithstanding anything contained in sub-sections (1) and (2), the [8][Board] may, by a notification in the official Gazette, specify the services or class of services in respect of

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[1] Substituted sub-section by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[2] Substituted words by Sindh Act No. XLI of 2013, dated 16th July, 2013.
[3] Omitted words by Sindh Act No. VII of 2023, dated 14th March, 2023.
[4] Omitted words by *ibid.*
[5] Replaced colon by *ibid.*
[6] Omitted words by *ibid.*
[7] Omitted words by *ibid.*
[8] Substituted words by Sindh Act No. XVII of 2014, dated 8th July, 2014.

which the liability to pay tax shall be on the person providing the taxable service, or the person receiving the taxable service or any other person.

(4) Nothing contained in sub-sections (1) and (2) shall prevent the collection of tax from a different person if that person is made separately or jointly or severally liable for this tax under section 18.

Exemptions.

[1][10. (1) Notwithstanding the provisions of section 8, the services specified in the First Schedule shall, subject to such conditions and restrictions as may be specified therein, be exempt from tax under this Act.

(2) The Board may, with the approval of the Government and subject to such conditions and restrictions as it may impose, by notification in the official Gazette-

(a) exempt any taxable service from the whole or any part of the tax chargeable under this Act;

(b) exempt any taxable service provided by a specific person or a class of persons from the whole or any part of the tax chargeable under this Act;

(c) exempt any recipient of services or class of such recipients, including international organizations and institutions, from the payment of the whole or any part of the tax payable under this Act; and

(d) exempt any person or class of persons from the whole or any part of the tax chargeable under this Act.

(3) The exemption under sub-section (2) may be allowed from any previous date specified in the notification issued under subsection (2).]

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[1] Substituted section by Sindh Act No. XVI of 2025, dated 02nd July, 2025.

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11. The Board may, with the approval of the Provincial Assembly of Sindh, amend any Schedule to this Act in order to include or exclude any service from the said Schedule[1][***]. **Power to amend Schedules.**

12. If there is a change in the rate of tax, taxable services shall be charged to tax at such rate as is in force at the time the service is provided. **Effect of change in the rate of tax.**

[2][13. (1) Notwithstanding anything contained in this Act, the Board may, by notification in the official Gazette, prescribe special procedure for the payment of tax, valuation of taxable services, registration, record keeping, invoicing or billing requirements, returns and other related matters in respect of any service or class of services and subject to such limitations and conditions as may be specified in the notification. **Special procedures and tax withholding provisions.**

(2) Notwithstanding anything contained in this Act, the Board may, by notification in the official Gazette, require any person or class of persons, whether registered or not, to withhold full or part of the tax charged from or invoiced to such person or class of persons on the provision of any taxable service or class of taxable services and to deposit the tax, so withheld, with the Government, within such time and in such manner as may be specified in the notification.]

[3][(3) Where a person or class of persons is required to withhold or deduct full or part of the tax on the provision of any taxable service or class of taxable services and either fails to withhold or deduct the tax or, having withheld or deducted the tax, fails to deposit the tax in the Government treasury, such person or class of persons shall be personally liable to pay the amount of tax and the default surcharge thereon in the prescribed manner.]

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[1] Omitted words by Sindh Act No. II of 2012, dated 27th January 2012.
[2] Substituted section by Sindh Act No. XLI of 2013, dated 16th July, 2013.
[3] Added sub-section by Sindh Act No. XII of 2019, dated 10th July, 2019.

THE SINDH SALES TAX ON SERVICES ACT, 2011
SINDH ACT NO. XII OF 2011

Delegation of power to collect, administer and enforce sales tax on certain services.

14. (1) Notwithstanding anything contained in this Act, the Government may, by notification in the official Gazette, authorize the Federal Board of Revenue or any other Federal, provincial or other agency, department, organization or person to administer, collect and enforce the levy of sales tax on such taxable services as it may notify and in such mode and manner and for such period as it may prescribe and subject to such restrictions and conditions as it may impose.

(2) Notwithstanding anything contained in this Act, where the Government notifies any taxable services under sub-section (1) above, for the period specified therein, except for the provisions of Chapters I and II and sections 72, 74 and 78, the remaining provisions of this Act shall not be applicable to such taxable services.

(3) At the end of the period specified in sub-section (1) above, the tax on taxable services notified under sub-section (1) shall be administered, collected and enforced by the Board in the same mode and manner as all other taxable services and all provisions of this Act shall be applicable to them.

Adjustments.

15. The Board may, [1][by notification in the Official Gazette, and] subject to such conditions and restrictions as it may prescribe [2][***] [3][***], allow registered persons to claim adjustments or deductions, including refunds arising as a result thereof, in respect of the sale tax paid on or in respect of any taxable services or class of taxable services provided by them[:][4]

[5][Provided that the refund arising as a result of a claim of adjustments or deductions, if any, shall be made on yearly basis in the month following the end of the financial year.]

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[1] Inserted words by Sindh Act No. XVII of 2014, dated 8th July, 2014.
[2] Omitted word by Sindh Act No. VII of 2023, dated 14th March, 2023.
[3] Omitted words by Sindh Act No. XVII of 2014, dated 8th July, 2014.
[4] Replaced full-stop by colon by Sindh Act No. XXIV of 2016, dated 21st July, 2016.
[5] Inserted proviso by *ibid.*

THE SINDH SALES TAX ON SERVICES ACT, 2011
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[1][15A. (1) Notwithstanding anything contained in this Act, a registered person shall not be entitled to claim, reclaim, adjust or deduct input tax in relation to – **Input tax credit not allowed.**

(a) the goods or services used or to be used for any purpose other than for the taxable services provided or rendered or to be provided or rendered by him;

(b) the goods in respect of which sales tax has not been deposited in the Federal Government treasury by the respective suppliers of goods;

[2][(bb) the services received, acquired or procured form a person who is liable to be registered under this Act but is not actually registered or who does not hold registration number;

(bbb) the goods or services received, acquired or procured from a person who is not an active tax payer under this Act or under the Sales Tax Act, 1990 or under any Provincial law relating to sales tax;]

(c) the services in respect of which the Provincial sales tax has not been deposited in the treasury of the respective Provincial Government, and the services in respect of which the Islamabad Capital Territory sales tax has not been deposited in the treasury of the Federal Government;

(d) further tax, extra tax or value addition tax levied under the Sales Tax Act, 1990, and the rules or notifications issued thereunder;

(e) fake, false, forged, flying or fraudulent invoices or the invoices issued by persons black-listed or suspended by Board or FBR or any other Provincial Sales Tax Authority;

(f) capital goods and fixed assets not exclusively used in providing or rendering of taxable services;

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[1] Inserted new section by Sindh Act No. XXIV of 2016, dated 21st July, 2016.
[2] Inserted clauses by Sindh Act No. VII of 2023, dated 14th March, 2023.

(g) the following goods or services, excluding the ones directly used and consumed [1][by] a registered person in provision of the services paying sales tax at a rate not less than [2][fifteen] *per cent ad valorem*:-

(i) vehicles classified under Chapter 87 of the First Schedule to the Customs Act, 1969 (Act No. IV of 1969) and parts (including batteries and tyres and tubes) of such vehicles;

(ii) calendars, diaries, gifts, souvenirs and giveaways;

(iii) garments, uniforms, fabrics, footwear, handwear, headwear for the employees;

(iv) food, beverages and consumptions on entertainments, meetings or seminars or for the consumption of the registered person or his Directors, shareholders, partners, employees or guests;

(v) electricity, gas and telecommunication services supplied at the residence of the employees or in the residential colonies of the employees;

(vi) building materials including cement, bricks, mild steel products, paints, varnishes, distemper, glass products;

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(vii) office equipment and machines (excluding electronic fiscal cash registers), furniture, fixtures or furnishings;

(viii) electrical and gas appliances, pipes and fittings;

(ix) wires, cables, sanitary fittings, ordinary electric fittings, electric fans and electric bulbs and tubes; and

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[1] Substituted word by Sindh Act No. II of 2024, dated 30th June, 2024.
[2] Substituted word by *ibid.*

(x) crockery, cutlery, utensils, kitchen appliances and equipment;

(h) utility bills not in the name of the registered person unless evidence of consumption of such utilities is provided to the satisfaction of the officer of the SRB not below the rank of an Assistant Commissioner;

(i) goods or services procured or received by a registered person during a period exceeding six months prior to date of commencement of the provision of taxable services by him;

(j) goods or services used or consumed in a service liable to sales tax at *ad valorem* rate lesser than [1][fifteen] *per cent* or at specific rate [2][or] at fixed rate or at such other rates not based on value;

[3][(jj) goods or services as are liable to sales tax, whether a federal sales tax or a provincial sales tax, at specific rate or at fixed rate or at such other rates not based on value or at a rate lesser than [4][fifteen] *per cent ad valorem* and are used or consumed as inputs in the provision of a taxable service under this Act[;][5]

[6][***]]

(k) the amount of sales tax paid on the telecommunication services in excess of [7][nineteen and a half] *per cent ad valorem* and the amount of sales tax paid on other taxable goods or services in excess of [8][fifteen] *per cent ad valorem*[:][9] [***][10]

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[1] Substituted word by Sindh Act No. II of 2024, dated 30th June, 2024.
[2] Inserted word by Sindh Act No. XII of 2019, dated 10th July, 2019.
[3] Added clause by Sindh Act No. XXIV of 2017, dated 19th July, 2017.
[4] Substituted word by Sindh Act No. II of 2024, dated 30th June, 2024.
[5] Replaced colon by *ibid.*
[6] Omitted proviso by *ibid.*
[7] Substituted words by Sindh Act No. XXIV of 2017, dated 19th July, 2017.
[8] Substituted words by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[9] Replaced semi-colon by Sindh Act No. II of 2024, dated 30th June, 2024.
[10] Omitted word by Sindh Act No. VII of 2023, dated 14th March, 2023.

THE SINDH SALES TAX ON SERVICES ACT, 2011
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[1][Provided that in case of telecommunication services paying sales tax at a rate not less than nineteen and a half *per cent ad valorem*, the amount of sales tax paid on goods and services at *ad valorem* rates not exceeding eighteen *per cent*, can be claimed by the person providing the taxable telecommunication services;]

[2][(kk) sales tax paid to the Federal Government or any other Provincial Government in relation to supply of goods or provision of services, if the sales tax law of the federation or the province concerned does not allow, whether explicitly or otherwise, adjustment of tax levied and paid under this Act; and]

(l) such goods or services as are notified by the Board to be in-admissible for input tax claim or reclaim or credit or adjustment or deduction.

(2) In case where a registered person deals with taxable and non-taxable or exempt services, he shall be entitled to claim or reclaim, for input tax credit or adjustment or deduction, only such proportion of the input tax as is attributable to taxable or non-exempt services in such manner as may be prescribed by the Board.

(3) No person other than a person registered under sections 24, 24A or 24B of this Act shall claim or deduct or adjust any input tax in respect of sales tax paid on any goods or services received or procured by him for use or consumption in the provision of taxable services.]

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Adjustment of input tax paid on certain goods and services.

[3][15B. Notwithstanding anything contained in this Act and without prejudice to provisions of section 15A, the input tax paid on the acquisition of such of the capital goods, machinery and fixed assets as are classified under Chapters 84 and 85 of the First Schedule to the Customs Act, 1969 (Act No. IV of 1969), shall be adjustable against the output tax in twelve equal monthly instalments.]

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[1] Inserted proviso by Sindh Act No. II of 2024, dated 30th June, 2024.
[2] Inserted clause by Sindh Act No. VII of 2023, dated 14th March, 2023.
[3] Added section by Sindh Act No. XXIV of 2017, dated 19th July, 2017.

THE SINDH SALES TAX ON SERVICES ACT, 2011
SINDH ACT NO. XII OF 2011

CHAPTER- III
PAYMENT AND COLLECTION OF TAX ON TAXABLE SERVICES

Collection of excess sales tax.

16. (1) Any person who has collected or collects any tax or charge, whether under misapprehension of any provision of this Act or otherwise, which was not payable as tax or charge or which is in excess of the tax or charge actually payable and the incidence of which has been passed on to the person to whom the service is provided, shall pay the amount of tax or charge so collected to the Government.

(2) Any amount payable to the Government under sub-section (1) shall be deemed to be an arrear of tax or charge payable under this Act and shall be recoverable accordingly.

(3) The burden of proof that the incidence of tax or charge referred to in sub-section (1) has been or has not been passed to the person to whom the service is provided shall be on the person collecting the tax or charge.

Time, manner and mode of payment.

17. [1][(1) The tax in respect of a taxable service provided or rendered during a tax period shall be paid by a person by the due date prescribed for payment of tax.]

(2) For the purposes of sub-section (1), a taxable service shall be considered to have been provided in the tax period during which:

(i) it was provided to the recipient;

(ii) an invoice for the value of the taxable service was sent to the recipient; or

(iii) consideration for the same was received; whichever is earlier.

(3) Notwithstanding anything contained in sub-section (1), the Board may[,][2] by a notification in the official Gazette, direct that the tax in respect of all or such classes of taxable services, as may be specified in the aforesaid notification, shall be charged, collected and paid in any other way, mode, manner or time as may be specified therein.

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[1] Substituted sub-section by Sindh Act No. XVII of 2014, dated 8th July, 2014.
[2] Substituted semi-colony by Sindh Act No. XXXVI of 2015, dated 13th July. 2015.

(4) The tax due on taxable services shall be paid by any of the following modes, namely:--

(a) through deposit in a bank designated by the Board; or

(b) through such other mode and manner as may be specified by the Board.

Joint and several liability of [4][***] persons where tax unpaid.

18. Where [1][a] person receiving a taxable service from [2][a] registered person is in the knowledge of or has reasonable grounds to suspect that some or all of the tax payable in respect of that taxable service or any previous or subsequent taxable service provided would go unpaid [3][, of which the burden to prove shall lie on the department,] such person as well as the person providing the taxable service shall be jointly and severally liable for payment of such unpaid amount of tax.

Provided that the Board may by notification in the official Gazette, exempt any transaction or transactions from the provisions of this section.

Sales of taxable activity or transfer of ownership.

19. In the case of sale or transfer of ownership of a business which provides taxable services to another person as an ongoing concern, any [5][tax chargeable or assessed or determined in relation to the] taxable services or part thereof shall be accounted for and paid by the person to whom such sale is made or ownership is transferred[:][6]

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[7][Provided that if the tax payable person remains unpaid, the amount of the unpaid tax shall be the first charge on the assets of the business and the persons buying and selling the business shall be jointly and severally liable for payment of the tax.]

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[1] Substituted word by Sindh Act No. XXIV of 2016, dated 21st July, 2016.
[2] Substituted word by *ibid.*
[3] Inserted words and comma by Sindh Act No. VII of 2023, dated 14th March, 2023.
[4] Omitted word by Sindh Act No. XXIV of 2016, dated 21st July, 2016.
[5] Substituted words by *ibid.*
[6] Replaced full-stop by a colon by *ibid.*
[7] Added proviso by *ibid.*

THE SINDH SALES TAX ON SERVICES ACT, 2011
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20. The tax liability of a deceased registered person under this Act shall be the first charge on his estate in the hands of his successors. **Estate of deceased person.**

21. (1) If a registered person is declared bankrupt, the tax liability under this Act shall pass on to the estate in bankruptcy if it continues to operate the business. **Estate in bankruptcy.**

(2) If tax liability is incurred by an estate in bankruptcy, the tax is deemed to be a current expenditure in the operations of the estate in bankruptcy and shall be paid before the claims preferred by other creditors are settled.

22. Notwithstanding anything contained in the [1][Companies Act, 2017 (Act No. XIX of 2017)], where any private company or business enterprise is wound up and any tax chargeable on the company or business enterprise, whether before, or in the course, or after its liquidation, in respect of any tax period cannot be recovered from the company or business enterprise, every person who was an owner of, or partner in, or director of, the company or business enterprise during the relevant period shall, jointly and severally with such persons be liable for the payment of such tax. **Liability for payment of tax in the case of private companies or business enterprises.**

23. (1) Where on the basis of any information acquired during an audit, inquiry, inspection or otherwise, an officer of the SRB, not below the rank of Assistant Commissioner SRB is of the opinion that a registered person has not paid the tax due on taxable services provided by him or has made short payment, the officer shall make an assessment of sales tax actually payable by that person and shall impose a penalty and charge default surcharge in accordance with sections 43 and 44. **Assessment of Tax.**

[2][(1A) Notwithstanding anything contained in this Act and subject to such conditions and guidelines as may be prescribed by the Board in this regard, where a person fails to file the return for a tax period by the due date or where the registered person fails to furnish any information, explanation, documents, record or any other details as may be required in a notice issued under sections 23, [3][27,] 28, 29 or 52, an officer of the SRB, not below the rank of an

[1] Substituted words by Sindh Act No. VII of 2023, dated 14th March, 2023.
[2] Inserted new clause by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[3] Inserted figure and comma by Sindh Act No. VII of 2023, dated 14th March, 2023.

Assistant Commissioner, shall, based on any available information or material, make an assessment order, to the best of his judgment, determining the minimum tax liability of such registered person for the tax period specified in the notice. The minimum tax liability shall be in addition to the penalty and default surcharge prescribed in sections 43 and 44.

Explanation: Determination of minimum tax liability for a tax period shall not be the final tax liability and the registered person shall be liable to discharge his actual liability, as it may accrue or may be determined as a result of audit or special audit or forensic audit under this Act.]

(2) No order under [1][sub-sections (1) or (1A)] shall be made by an officer of the SRB unless a notice to show cause is given to the person in default within [2][eight years] from the end of the tax period to which the order relates [3][for the tax periods ending on 30th June, 2025, or earlier, and within a period of five years from the end of the financial year to which the order relates for the tax periods starting on 1st July, 2025 or thereafter,] specifying the grounds on which it is intended to proceed against him and the said officer shall take into consideration the representation made by such person and provide him with an opportunity of being heard if the person so desires.

(3) Any order under [4][sub-sections (1) or (1A)] shall be made within one hundred and [5][eighty] days of issuance of the show cause notice or within such extended period as the officer of the SRB may, for reasons to be recorded in writing, fix provided that such extended period shall in no case exceed sixty days.

(4) In computing the period specified in sub-section (3), any period during which the proceedings are adjourned on account of a stay order or proceedings under section 65 or the time taken through adjournment by the person [6][***] shall be excluded.

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[1] Substituted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Substituted words by Sindh Act No. XXIV of 2016, dated 21st July, 2016.
[3] Substituted words, bracket & figure by Sindh Act No. II of 2024, dated 30th June, 2024.
[4] Substituted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[5] Substituted word by Sindh Act No. XXIV of 2017, dated 19th July, 2017.
[6] Omitted words by Sindh Act No. XVII of 2014, dated 8th July, 2014.

(5) An order passed by an officer of the SRB under [1][sub-sections (1) or (1A)] may be further amended as may be necessary when on the basis of information acquired during an audit, inquiry, inspection or otherwise, the officer of the SRB is satisfied that:

(i) any sales tax has been under-assessed or assessed at too low a rate; or

(ii) any taxable service provided by the person has escaped assessment.

[2][(6)***]

(7) Sub-sections (2), (3) and (4) shall be applicable to any order passed under [3][sub-section (5)].

(8) Notwithstanding anything contained in this Act, Board may prescribe thresholds, parameters, standards and basis for assessment of supply value and the assessment of tax [4][and the Board shall also have the powers to regulate the system of assessment including the powers for transfer of cases and extension of time limit in exceptional circumstances].

CHAPTER-IV
REGISTRATION

Registration.

24. (1) Registration will be required for all persons who:

(a) are residents;

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[5][(b) provide any taxable service]

(c) [6][fulfil any] other criteria or requirements which the Board may prescribe under sub-section (2)

(2) Registration under this section will be regulated in such

[1] Substituted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Omitted sub-section by *ibid.*
[3] Substituted words by *ibid.*
[4] Substituted words by Sindh Act No. XXIV of 2016, dated 21st July, 2016.
[5] Substituted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[6] Substituted words by *ibid.*

manner and subject to such conditions and restrictions and rules as the Board may, by notification in the official Gazette, prescribe.

(3) A person who receives a service, which is a taxable service by virtue of sub-section (2) of section 3, and is not a registered person shall be deemed to be a registered person for the purposes of the tax period in which [1][***]:

[2][(i) such person receives the service];

(ii) an invoice for the value of the service is sent to the person; or

(iii) consideration for the service is paid by the person;

whichever is earlier and all the provisions of this Act and rules made [3][thereunder] shall be applicable to such person for that particular tax period and any matters relating to, arising out of, or concerning that tax period as if that person had provided the service.

(4) The Board shall publish on its web site a list of persons registered under this Act.

(5) It shall not be reasonable for a person to believe that another person is registered under this Act if that other person is not on the list placed on the web site of the Board.

(6) It shall be reasonable for a person to believe that another person is registered under this Act if that other person is on the list placed on the web site of the Board.

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[1] Omitted words by Sindh Act No. VII of 2023, dated 14th March, 2023.
[2] Substituted clause by *ibid.*
[3] Substituted word by *ibid.*

Voluntary Registration.

24-A. (1) A person who carries on an economic activity but is not required to be registered may apply for voluntary registration at any time.

(2) If a person who is not required to be registered applies for voluntary registration, the Board may register the person if the Board is satisfied that—

(a) the person is making, or will provide, services that are taxable services if the person were registered;

(b) the person has a place of business at which he carries on an economic activity;

(c) there are reasonable grounds to believe that the person will keep proper records and file regular returns as prescribed under this Act; and

(d) if the person has commenced carrying on an economic activity, the person has—

(i) kept proper records in relation to his economic activity; and

(ii) complied with his obligations under other taxation laws

Compulsory Registration.

24-B. [1][(1) If an officer of the SRB is satisfied that a person is required to be registered under this Act and that the person has not applied for registration, the officer of the SRB shall, after such inquiry as he [2][may deem fit], register the person through an order to be issued in writing and such person shall be deemed to have registered from the date he became liable to registration.]

(2) No person may be registered compulsorily without being given an advance notice and an opportunity of being heard.

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[1] Substituted sub-section by Sindh Act No. XLI of 2013, dated 16th July, 2013.
[2] Substituted words by Sindh Act No. VII of 2023, dated 14th March, 2023.

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Suspension of registration.

25. [1][(1) Subject to sub-section (3), the Board or any officer of the SRB, authorized by the Board in this behalf, may suspend the registration of a person if there is reason to believe that the person –

(i) is not entitled to be registered; or

(ii) has failed to comply with its obligations under this Act.]

(2) The [2][Board or any officer of the SRB, authorized by the Board in this behalf,] shall give notice to a registered person stating the reasons for the suspension and the remedial actions required to be taken by the person in such time as may be specified in the notice.

(3) In case the [3][Board or any officer of the SRB, authorized by the Board in this behalf,] is not satisfied with the response of the person or the remedial actions taken by him or does not receive any response in the specified time, the [4][Board or any officer of the SRB, authorized by the Board in this behalf,] may suspend that person's registration.

(4) At any time within a period of sixty days of suspension, the [5][Board or any officer of the SRB, authorized by the Board in this behalf,] may withdraw the suspension if it is satisfied with the remedial actions taken by the person.

(5) Where, after sixty days, the suspension has not been withdrawn, the [6][Board or any officer of the SRB, authorized by the Board in this behalf,] may—

(a) institute proceedings against the person in respect of the alleged non-compliance under this Act;

(b) reinstate the person's registration; or

(c) if neither of the actions in clauses (a) and (b) is done, cancel the person's registration.

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[1] Substituted sub-section by Sindh Act No. II of 2024, dated 30th June, 2024.
[2] Substituted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[3] Substituted words by *ibid.*
[4] Substituted words by *ibid.*
[5] Substituted words by *ibid.*
[6] Substituted words by *ibid.*

THE SINDH SALES TAX ON SERVICES ACT, 2011
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De-registration.

25-A. (1) The Board or any officer of the SRB, authorized in this behalf, may subject to the rules, de-register a registered person or such class of registered persons not required to be registered under this Act.

(2) Where any person registered under this Act believes that he does not satisfy the requirements for registration in section 24, he may, in the manner and mode provided in the rules, [1][e-file an application] to the Board [2][***],] to be de-registered. If upon receiving such an application, the Board [3][or any officer of the SRB, authorized by the Board in this behalf,] is satisfied that the person is not required to be registered under this Act and has fulfilled [4][the obligations for de-registration] under this Act it shall, subject to the rules, de-register such person.

(3) Where the [5][Board or any officer of the SRB] receives an application under sub-section (2), it [6][shall] dispose of the same within a period of [7][one hundred and eighty days] from the date of receipt of the application, or within such extended period, not exceeding sixty days, as the [8][Board or any officer of the SRB] may, for reasons to be recorded in writing fix.

[9][(4) The obligations and liabilities of the person relating to the period when he provided any taxable services shall not be affected by the fact that he has e-filed his de-registration application or that he has ceased to be a registered person.]

Active taxpayers list.

[10][25B. The Board shall have the power to prepare and maintain active taxpayers list in such manner as it may deem appropriate and also to make rules to provide for restrictions and limitations to be imposed on any person who ceases to be an active taxpayer or any person who receives or procures any taxable service from a person who has ceased to be an active taxpayer.]

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[1] Substituted words by Sindh Act No. II of 2024, dated 30th June, 2024.
[2] Omitted words by *ibid.*
[3] Inserted words and commas by Sindh Act No. XLI of 2013, dated 16th July, 2013.
[4] Substituted by *ibid.*
[5] Substituted words *ibid.*
[6] Substituted word by *ibid.*
[7] Substituted words by Sindh Act No. XX of 2026, dated 01st July, 2026.
[8] Substituted words by Sindh Act No. XLI of 2013, dated 16th July, 2013.
[9] Added new sub-section by Sindh Act No. XX of 2026, dated 01st July, 2026.
[10] Added new section by Sindh Act No. VII of 2023, dated 14th March, 2023.

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CHAPTER-V
BOOK KEEPING AND AUDIT PROCEEDINGS

Records.

26. (1) A registered person providing taxable services shall maintain and keep at his business premises or registered office in English or Urdu [or Sindhi][1] the following records of taxable services provided (including exempt services) by him or by his agent acting on his behalf in such form and manner as would permit ready ascertainment of his tax liability during a tax period-

(a) records of taxable services provided indicating:

(i) the description and type of service;

(ii) the value of the service;

(iii) the name and address of the person to whom the service was provided; and

(iv) any other information as may be specified by the Board.

(b) records of exempt services; [2][***]

[3][(c) records of tax invoices and debit and credit notes issued by the person;

(d) records of tax invoices and debit and credit notes received by the person;

(e) records of customs documents (goods declaration under section 30 of the Customs Act, 1969 and its ancillary documents); and

(f) such other records as may be specified by the Board[:][4]]

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[1] Inserted words by Sindh Act No. XVII of 2014, dated 8th July, 2014.
[2] Omitted word by Sindh Act No. XII of 2019, dated 10th July, 2019.
[3] Substituted clause by *ibid.*
[4] Replaced full-stop by Sindh Act No. II of 2024, dated 30th June, 2024.

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[1][Provided that in case where the registered person is engaged in providing taxable services (including exempt services) also in Provinces or areas outside Sindh, the record prescribed under this section shall *inter-alia* include the record for such Provinces or areas in such form and manner as would permit reconciliation or ascertainment of his tax liability in Sindh;]

(2) Notwithstanding anything in any other law for the time being in force, the Board may require, by notification in the official Gazette, a registered person or class of registered persons to declare and use only as many number of business bank accounts as may be specified by the Board in such notification to make or receive payments on account of providing and receiving payment for services for the purpose of this Act or rules made there under and to make payment of due tax from such accounts only.

(3) The Board may, by notification in the official Gazette, specify that any class of persons registered under this Act [2][shall] use such electronic fiscal cash registers as are approved by the Board in the manner prescribed.

(4) The Board may, by notification in the official Gazette, prescribe the procedure or software for electronic maintenance of records, filing of sales tax returns and for any other matter or approve any software for electronic maintenance of records and filing of returns by a registered person or class of such persons under this Act.

(5) The registered persons, whose accounts are subject to audit under the [3][Companies Act, 2017 (Act No. XIX of 2017)], [4][or under any other law for the time being in force,] shall [5][submit a printed copy of the annual audited accounts, to the Assistant Commissioner, within 60 days from the date of audit report of the auditors][6][***].

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[1] Added proviso by Sindh Act No. II of 2024, dated 30th June, 2024.
[2] Substituted word by Sindh Act No. XLI of 2013, dated 16th July, 2013.
[3] Substituted words by Sindh Act No. VII of 2023, dated 14th March, 2023.
[4] Added words by Sindh Act No. XVII of 2014, dated 8th July, 2014.
[5] Substituted words by *ibid.*
[6] Omitted words by Sindh Act No. VII of 2023, dated 14th March, 2023.

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Retention and production of records and documents.

27. (1) A person, who is required to maintain any record or documents under this Act, shall retain the record and documents for a period of [1][ten years] after the end of the tax period to which such record or documents relate [2][for the tax periods ending on 30th June, 2025, or earlier, and six years from the end of the financial year to which such records or documents relate for the tax periods starting on 1st July, 2025 or thereafter] or till the final decision in any proceedings including proceedings for assessment, appeal, revision, reference or petition, whichever is later.

(2) A person who is required to maintain any record or documents under this Act or any other law shall, as and when required by an officer of the SRB, not below the rank of [3][Auditor SRB or Sindh Sales Tax Officer SRB], produce records or documents which are in his possession or control or in the possession or control of his agent; and where such records or documents have been stored as electronic data, he shall allow access to such officer and use of any machine on which such data is kept.

Audit Proceedings.

28. (1) An officer of the SRB, not below the rank of [4][Auditor SRB], may, on the basis of the return submitted by a registered person or the records obtained under sub-section (2) of section 27 conduct an audit of such person once in a year.

Provided that in case the Commissioner SRB has any information showing that such registered person is involved in tax fraud or evasion of tax, he may authorize an officer of the SRB, not below the rank of [5][Auditor SRB], to conduct an inquiry or investigation under section 48 which may or may not be in addition to any audit carried out for the same period.

(2) Where the officer of the SRB decides to conduct an audit under sub-section (1), he shall issue a notice of audit to the person informing him of the audit proceedings and direct him to produce any records or documents which such officer may require for conducting the audit[:][6]

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[1] Substituted words by Sindh Act No. XXIV of 2016, dated 21st July, 2016.
[2] Inserted words by Sindh Act No. II of 2024, dated 30th June, 2024.
[3] Substituted words by Sindh Act No. XII of 2019, dated 10th July, 2019.
[4] Substituted words by *ibid.*
[5] Substituted words by *ibid.*
[6] Replaced full-stop by a colon by *ibid.*

[1][Provided that the officer of the SRB may, with the permission of the Commissioner, conduct the audit in the place of business or the office of the registered person directing him to produce the records and documents in such premises as indicated in the notice.]

[2][(2A) The officer of the SRB conducting the audit under sub-section (1) may conduct audit proceedings electronically through video-link or any other mode as may be specified by the Board.]

(3) The officer of the SRB shall conduct a preliminary audit and issue an audit observation pointing out the contraventions of the Act or rules, as the case may be, and the amount of tax evaded therein, on the basis of scrutiny of such records. The registered person may, within a period of 21 days of the receipt of the audit observation, submit his point of view in writing.

(4) If, within the period prescribed in sub-section (3), no reply is received or the reply furnished by the registered person is found unsatisfactory, the officer of the SRB shall issue an audit report specifying the amount of tax or charge that has not been levied or has been short levied or any other violation of any provision of Act or rules made there under.

(5) After completion of the audit under this section or any other provision of law, the officer of the SRB, not below the rank of Assistant Commissioner SRB, may pass an order in accordance with the provisions of section 23 or section 47, as the case may be, [3][assessing or determining the] amount of tax, charging default surcharge and imposing a penalty.

(6) Notwithstanding the penalties prescribed in section 43:

(a) if a registered person wishes to deposit the amount of tax short paid or amount of tax evaded along with default surcharge voluntarily, whenever it comes to his notice, he shall, before receipt of notice of audit, file a revised return and shall deposit the amount

[1] Added proviso by Sindh Act No. XII of 2019, dated 10th July, 2019.
[2] Inserted sub-section by Sindh Act No. VII of 2023, dated 14th March, 2023.
[3] Substituted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.

short paid or amount of tax evaded along with default surcharge, in which case no penalty shall be recovered from him;

(b) if a registered person wishes to deposit the amount of tax short paid or amount of tax evaded along with default surcharge during the audit, or at any time before issuance of show cause notice in lieu of the audit report, he shall file a revised return and shall deposit the evaded amount of tax, default surcharge under section 44, and twenty per cent of the penalty payable under section 43, in which case a show cause notice in lieu of the audit report will not be issued in the matter;

(c) if a registered person wishes to deposit the amount of tax short paid or amount of tax evaded along with default surcharge after issuance of show cause notice, he shall file a revised return and shall deposit the evaded amount of tax, default surcharge under section 44, and fifty per cent of the penalty payable under section 43 and thereafter, the show cause notice, shall stand abated.

29. [1][(1) The Board may appoint as many special audit panels as may be necessary, comprising of two or more members from the following:- **[7][Audit by Special Audit Panels.]**

(a) an officer of the SRB;

(b) a chartered accountant or a firm of chartered accountants as defined under the Chartered Accountants Ordinance, 1961 (Ordinance No. X of 1961);

(c) a cost and management accountant or a firm of cost and management accountants as defined under the Cost and Management Accountants Act, 1966 (Act No. XIV of 1966); or

[1] Substituted sub-section by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[7] Substituted words by *ibid.*

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(d) any other person as may be appointed by the Board for the purpose of this section, to conduct audit or special audit or forensic audit of registered person or persons, including audit of refund claims or input tax credit claims and the scope of such audit shall be determined by the Board or the Commissioner [1][on case] to case basis. In addition, the Board may, where it considers appropriate, also get such audit or special audit or forensic audit conducted jointly with similar audits being conducted by FBR or other provincial administrations of sales tax on services.]

(2) Notwithstanding that the records of a registered person have been audited by an officer of the SRB appointed under section 34, the Board or a Commissioner SRB may direct [2][a special audit panel] appointed under sub-section (1) to audit the records of any registered person for the same period.

(3) [3][Every member of the special audit panel] appointed under sub-section (1), shall have the powers of an officer of the SRB under sections [4][27, 48, 51 and 52],

[5][(4) Each special audit panel shall be headed by a Chairman who shall be an officer of the SRB.

(5) If a member of the special audit panel, other than the Chairman, is absent from conducting an audit, special audit or forensic audit, the proceedings of such audit under this section shall continue and audit conducted by the special audit panel shall neither be invalid nor shall be called in question merely on the ground of such absence.

(6) The Board may prescribe rules in respect of the constitution, procedure and working of the special audit panel.]

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[1] Substituted words by Sindh Act No. XII of 2019, dated 10th July, 2019.
[2] Substituted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[3] Substituted words by *ibid.*
[4] Substituted figures and word by Sindh Act No. XLI of 2013, dated 16th July, 2013.
[5] Added sub-section by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.

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CHAPTER-VI
RETURNS

Return.

30. (1) Every registered person shall [1][***], not later than the [2][e-file], a true and correct return in the prescribed form [3][***], indicating the tax due and paid during a tax period and such other information, as may be prescribed.

(2) Notwithstanding anything in sub-section (1), the Board may, by notification in the official Gazette, require any registered person or class of registered persons to submit returns on a quarterly basis.

(3) Notwithstanding anything in sub-section (1), the Board may, by notification in the official Gazette, require any registered person or class of registered persons to submit such returns, as may be prescribed, on an annual basis in addition to or instead of the monthly return or quarterly return.

(4) A return filed electronically on the web or any magnetic media or any other computer readable media as may be specified by the Board shall be deemed to be a return for the purpose of sub-sections (1), (2) or (3) and the Board may, by notification in the official Gazette, make rules for determining eligibility of the data of such returns and e-intermediaries who will digitize the data of such returns and transmit the same electronically under their digital signatures.

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[4][(5)***].

(6) A registered person may file a revised return within one hundred and twenty days of filing a return under sub-sections (1), (2) or (3), as the case may be, to correct any omission or wrong declaration made therein and to deposit any amount of tax short paid.

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[1] Omitted word by Sindh Act No. VII of 2023, dated 14th March, 2023.
[2] Substituted words by *ibid.*
[3] Omitted words by *ibid.*
[4] Omitted sub-section by Sindh Act No. XXIV of 2016, dated 21st July, 2016.

31. In addition to the return specified under section 30, the Assistant Commissioner SRB may require any person whether, registered or not, to furnish a return (whether on his own behalf or as an agent or trustee) in a prescribed form and such person shall furnish the return not later than the date specified in this regard. **Special Returns.**

32. If a person applies for de-registration in terms of section [1][25A], he shall before such de-registration, furnish a final return to the Commissioner SRB in the specified form in such manner and at such time as directed by the Commissioner SRB. **Final Return.**

33. A return purporting to be made on behalf of a person by his duly appointed representative or agent shall, for all purposes, be deemed to have been made by such person or under his authority unless proved to the contrary. **Return deemed to have been made.**

CHAPTER-VII
APPOINTMENT OF AUTHORITIES AND THEIR POWERS

34. (1) For the purposes of this Act, the Board may, [2][***] appoint in relation to any area, any case or class of cases [3][***] ,any person to be- **Appointment of Authorities.**

(a) a Director of the Sindh Revenue Board

(b) a Commissioner of the Sindh Revenue Board

(c) a Commissioner (Appeals) of the Sindh Revenue Board

(d) a Deputy Commissioner of the Sindh Revenue Board

(e) an Assistant Commissioner of the Sindh Revenue Board

[4][(f) a Senior Auditor and an Auditor of the Sindh Revenue Board;

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[1] Substituted figure by Sindh Act No. XLI of 2013, dated 16th July, 2013.
[2] Omitted commas and words by Sindh Act No. XII of 2019, dated 10th July, 2019.
[3] Omitted words by *ibid.*
[4] Substituted clause by Sindh Act No. XXIV of 2016, dated 21st July, 2016.

(g) a Sindh Sales Tax Officer of the Sindh Revenue Board; and

(h) an officer of the Sindh Revenue Board with any other designation.]

(2) The Commissioner (Appeals) SRB and the Commissioner SRB shall be sub-ordinate to the Board and any other officer of the SRB so designated by the Board.

(3) The Deputy Commissioners SRB, Assistant Commissioners SRB shall be sub-ordinate to the Commissioner SRB and any other officer of the SRB so designated by the Board.

35. **Powers.** (1) An officer of the SRB appointed under section 34 shall exercise such powers and discharge such duties as are conferred or imposed upon him under this Act and rules made there under and he shall also be competent to exercise all powers and discharge all duties conferred upon any officer subordinate to him.

(2) Notwithstanding anything contained in this Act or the rules, the Board may, by general or special order, impose such limitations or conditions on the exercise of such powers and discharge of such duties as it deems fit.

36. **Delegation of powers.** (1) The Board may, by notification in the official Gazette and subject to such limitations or conditions as may be specified therein, empower by name or designation –

(a) any Deputy Commissioner SRB to exercise any of the powers of a Commissioner SRB [1][or a Commissioner Appeals) SRB] under this Act; and

(b) any Assistant Commissioner SRB to exercise any of the powers of a Deputy Commissioner SRB under this Act; and

(c) any other officer of the SRB to exercise any of the powers of an Assistant Commissioner SRB under this Act.

[1] Inserted words by Sindh Act No. XVII of 2014, dated 8th July, 2014.

(2) Unless the Board in any case otherwise directs, the Commissioner SRB may authorize an officer of the SRB subordinate to him to exercise within any specified area, any of the powers of the Commissioner SRB, or of any other officer of the SRB subordinate to the Commissioner SRB, under this Act.

(3) Board may delegate powers and functions of officer as additional duties to any officer of the SRB of the same rank or a step senior or junior in rank.

(4) An officer of the SRB to whom any powers are delegated under this section shall not further delegate such powers.

Special Judges.

37. (1) The Government may, by notification in the official Gazette, appoint as many Special [1][Judges, as it may determine, from amongst the persons who are serving or have] retired as District and Session Judge for a period of at least 5 years and, where it appoints more than one Special Judge, it shall specify in the notification the headquarters of each Special Judge and the territorial limits within which he shall exercise jurisdiction under this Act and the rules made there under.

[2][(2)***]

(3) If a Special Judge is, for any reasons, temporarily unable to perform his duties under this Act or the rules made there under, he may generally or specially authorize the Sessions Judge of the district to perform such duties of an urgent nature as he may deem proper and such Sessions Judge shall perform such duties.

Cognizance of offences by Special Judges.

38. (1) Notwithstanding anything contained in this Act, the rules made thereunder, or any other law for the time being in force, a Special Judge may, within the limits of his jurisdiction, take cognizance of any offence punishable by a Special Judge under this Act—

(a) upon a report in writing made by an officer of the SRB, not below the rank of [3][Assistant]

[1] Substituted words by Sindh Act No. VII of 2023, dated 14th March, 2023.
[2] Omitted sub-section by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[3] Substituted word by *ibid.*

Commissioner SRB with the approval of the Commissioner SRB, or by an officer especially authorized in this behalf by the Government;

(b) upon receiving a complaint or information of facts constituting such offence made or communicated by any person; or

(c) upon his knowledge acquired during any proceeding before him.

(2) Upon receipt of a report under clause (a) of sub-section (1), the Special Judge shall proceed with the trial of the accused.

(3) Upon receipt of a complaint or information under clause (b), or acquired in the manner referred to in clause (c) of sub-section (1), the Special Judge shall, before issuing a summon or warrant for appearance of the person complained against, hold a preliminary inquiry for the purpose of ascertaining the truth or falsehood of the complaint, or direct any Magistrate or any police officer to hold such inquiry and submit a report, and such Magistrate or officer, shall conduct such inquiry and make a report accordingly.

(4) If, after conducting such an inquiry or after considering the report of such Magistrate or officer, the Special Judge is of the opinion that –

(a) there is insufficient ground for proceeding, he may dismiss the complaint, or

(b) there is sufficient ground for proceeding, he may proceed against the person complained in accordance with law.

(5) A Special Judge or a Magistrate or an officer holding an inquiry under sub-section (3) may hold such inquiry, as nearly as possible, in accordance with the provisions of section 202 of the Code of Criminal Procedure, 1898 (No. V of 1898).

39. (1) The provisions of the Code of Criminal Procedure, 1898 (No. V of 1898), so far as they are not inconsistent with the provisions of this Act, shall apply to all proceedings of the court of a Special Judge and such court shall be deemed to be a Court of Session for the purposes of the said Code and the provisions of Chapter XXII-A of the Code, so far as applicable and with the necessary modifications, shall apply to the trial of cases by the Special Judge under this Act.

Application of the Code of Criminal Procedure, 1898 (No. V of 1898).

(2) For the purposes of sub-section (1), the Code of Criminal Procedure, 1898 (No. V of 1898), shall have effect as if an offence punishable under this Act were one of the offences referred to in sub-section (1) of section 337 of the Code.

40. Notwithstanding anything contained in this Act, the rules made thereunder or in any other law for the time being in force no court, other than a Special Judge having jurisdiction, shall try an offence punishable by a Special Judge under this Act.

Exclusive jurisdiction of Special Judge.

41. A Special Judge shall ordinarily hold sittings at his headquarters but, keeping in view the general convenience of the parties or the witnesses, he may hold sittings at any other place.

Place of Sitting.

42. (1) Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (No. V of 1898), an officer of the SRB, not below the rank of an [1][Assistant Commissioner] SRB shall be competent to conduct a prosecution before a Special Judge for and on behalf of the Government.

Persons who may conduct prosecutions.

(2) A prosecution conducted under this Act before the Special Judge may only be withdrawn on the directions of the Government.

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[1] Substituted words by Sindh Act No. XLI of 2013, dated 16th July, 2013.

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CHAPTER-VIII
OFFENCES AND PENALTIES

Offences and penalties.

43. Whoever commits any offence described in column (1) of the Table below shall, in addition to and not in derogation of any punishment to which he may be liable under any other law, be liable to the penalty mentioned against that offence in column (2) thereof. The sections referred to in column (3) are meant for illustrative purposes only and the corresponding offence described in column (1) may fall and be prosecuted under other sections of this Act as well.

TABLE

Offences	**Penalties**	**Section of the Act to which offence has reference**
(1)	(2)	(3)
1. Any person who is required to apply for registration under this Act fails to make an application for registration before providing taxable services.	Such person shall be liable to pay a penalty of 10,000 rupees or five *per cent* of the amount of sales tax he would have been liable to pay had he been registered, whichever is higher. In the case of non-compliance [1][of a notice or an order] of compulsory registration, the minimum penalty shall be 100,000 rupees. Provided that such person who is required to get himself registered under this Act, fails to get registered within ninety days of providing taxable services, he shall be further be liable, upon conviction by a Special Judge, to imprisonment for a term	24 [2][and 24B]

[1] Inserted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Inserted words by *ibid.*

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	which may extend to one year, or with fine which may extend to the amount of sales tax he would have been liable to pay had he been registered, or with both.	
[1][1A. Where any person fails to intimate any change in particulars of registration, including the particulars relating to business address, business bank accounts, economic activity, etc., in accordance with the requirements, prescribed under the rules, within a period of fifteen days from the date of such change.	Such person shall be liable to a penalty which may extend to 100,000 rupees subject to a minimum penalty of 10,000 rupees.	24]
2. Where any person fails to furnish a return within the due date.	[2][Such person shall be liable to pay penalty of 100 rupees for each day of default in filing of the return beyond the prescribed due date.]	30
[3][2A. Where any person fails or refuses to issue a tax invoice as required in sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011.	Such person shall be liable to pay a penalty of twenty thousand rupees on first default and fifty thousand rupees for each subsequent default. In case of three acts of such default, the business premises shall be liable to be sealed.	General]

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[1] Added new entry by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Substituted entry by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[3] Inserted new entries by Sindh Act No. XII of 2019, dated 10th July, 2019.

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[1][2AA. Any person who designs, develops, customizes or supplies invoicing software enabling issuance of invoices not conforming to the requirements of sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011 or of rule 6 of the Sindh Sales Tax Special Procedure (Online Integration of Business) Rules, 2022.	Such person shall be liable to a penalty of upto one million rupees, but not less than one hundred thousand rupees.	General]
[2][2B. Where a person avoids, defies, fails to comply with the e-invoicing system or issues invoices outside the e-invoicing system or refuses, denies, or obstructs the enforcement of the provisions of section 54A in any manner.	Such person shall be liable to pay a penalty of upto one million rupees, but not less than one hundred thousand rupees. In case of repetition of the offence, the business premises of such person shall further be liable to sealing. Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to one hundred thousand rupees or with both.]	54A]
[3][2C. Where a person avoids, defies, delays or fails to deposit the amount of service fee levied under the Sindh Sales Tax Special Procedure (Online	Such person shall be liable to a penalty of rupees one hundred thousand or twice the amount of service fee involved, whichever is higher. Such person shall further be liable, upon conviction by the	General]

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[1] Inserted new entries by Sindh Act No. XX of 2026, dated 01st July, 2026.
[2] Substituted entries by Sindh Act No. II of 2024, dated 30th June, 2024.
[3] Substituted entries by *ibid.*

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Integration of Business) Rules, 2022 or fails to report the service fee in the sales tax return in the prescribed manner.	Special Judge, to imprisonment which may extend to one year or with fine which may extend to one hundred thousand rupees, or with both.	
3. Where any person fails to deposit the amount of tax due or any part thereof in the time or manner laid down under this Act or the rules made there under.	(a) Such person shall be liable to pay a penalty of 10,000 rupees [1][***] or *five per cent* of the total tax payable for that period [2][***] (if default is more than [3][5] days) [4][,] whichever is higher. [5][(b)] If the amount of tax due is not paid even after the expiry of a period of sixty days of issuance of the notice for such payment by an officer of the SRB, not below the rank of Assistant Commissioner SRB, the person shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to three years, or with fine which may extend to the amount of unpaid tax, or with both. (c)No penalty shall be payable if any miscalculation is made for the first time during a year.	8, 17, and 66

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[1] Omitted words by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[2] Omitted comma by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[3] Substituted figure by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[4] Added comma by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[5] Substituted by *ibid.*

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4. Any person who fails to maintain records required under this Act or the rules made there under.	Such person [1][shall be liable to a penalty which may extend to 100,000 rupees, subject to a minimum] a penalty of [2][10,000] rupees or five *per cent* of the total tax payable for the tax period(s) for which he has failed to maintain the required record, whichever is higher. [3][Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to 100,000 rupees or with both.]	26, 27 and 28
5. Where a registered person who, without any reasonable cause, in non compliance with the provisions of this Act fails to produce records on receipt of a notice from the Board or any officer of the SRB directing him to produce such records.	[4][Such person shall be liable to pay a penalty which may extend to 100,000 rupees, subject to a minimum penalty of 10,000 rupees for each instance of non-compliance;]	27 and 28
6. Any person who knowingly or fraudulently,— (a) submits a false or forged document to any officer of the SRB; or	Such person shall be liable to pay a penalty of [7][50,000] rupees or one hundred *per cent* of the tax payable for the tax period(s) to which the offence relates, whichever is higher.	[8][2(94)] and General

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[1] Substituted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Substituted figure by Sindh Act No. XVII of 2014, dated 8th July, 2014.
[3] Added paragraph by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[4] Substituted entry by *ibid.*
[7] Substituted figures by *ibid.*
[8] Substituted figures and brackets by Sindh Act No. XLI of 2013, dated 16th July, 2013.

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(b) destroys, alters, mutilates or falsifies the records; or (c) makes a false statement, false declaration, false representation, false personification, or gives any false information[; or][1] [2][(d) fails to pay, recover or deposit the actual amount of tax, or claims inadmissible tax credit or adjustment or deduction or refund.]	Such person shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to five years, or with fine which may extend to an amount equal to the tax payable for the tax period(s) to which the offence relates, or with both.	
7. Where any person who denies or obstructs the access of an authorized officer to the business premises, registered office or to any other place where records are kept, or otherwise refuses access to accounts or records.	Such person shall be liable to pay a penalty of [5][100,000] rupees or one hundred per cent of the tax payable for the tax period(s) to which the offence relates, whichever is higher. Such persons shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to five years, or with a fine which may extend to an amount equal to the tax payable for the tax period(s) to which the offence relates, or with both.	27, 28 and 51

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[1] Replaced full-stop by a semi colon and added word by Sindh Act No. II of 2012, dated 27th January 2012.
[2] Added clause by *ibid.*
[5] Substituted figures by Sindh Act No. XVI of 2025, dated 02nd July, 2025.

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[1][7A. Where a person denies or obstructs the entry or access of the officer of the SRB posted to his business premises or fails to facilitate the officer of the SRB in the discharge of his duty to monitor the provision of services by such person.	Such person shall be liable to a penalty of 100,000 rupees or twice the amount of the minimum tax, as may be assessed or determined under section 23, whichever is higher. Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to 100,000 rupees or with both.	54]
[2][7B. ***]		
8. Where any person commits, causes to commit or attempts to commit tax fraud, or abets or connives in the commission of tax fraud of 25,000 rupees or more.	Such person shall be liable to pay a penalty of up to 500,000 rupees, but not less than 25,000 rupees, or one hundred *per cent* of the tax payable for the tax period(s) to which the offence relates. Such person shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to five years, or with fine which may extend to an amount equal to the tax payable for the tax period(s) to which the offence relates, or with both.	[3][2(94)]
[4][9.(a) Where a person violates any embargo placed on the economic activity of	(a) Such person shall be liable to a penalty of 100,000 rupees or an amount equal to	66]

[1] Added new entry by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Omitted entries by Sindh Act No. II of 2024, dated 30th June, 2024.
[3] Substituted figures and brackets by Sindh Act No. XLI of 2013, dated 16th July, 2013.
[4] Substituted entry by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.

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that person or tampers with the seal placed on the business premises in connection with the recovery of tax	the amount of the tax sought to be recovered, whichever is higher. Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to an amount equal to the amount of tax sought to be recovered, or with both;	
(b) Where a bank fails to attach or delays in attaching the bank account of the person from whom tax is sought to be recovered or fails or delays in payment of the amount, specified in the notice issued by the officer of the SRB	(b) Such bank shall be liable to penalty of 100,000 rupees or an amount double of the amount of tax sought to be recovered, whichever is higher. The manager or the officer incharge of such bank shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to an amount equal to the amount of tax sought to be recovered, or with both.	
10. Where any [1][person refuses to receive any notice or order issued by an officer of the SRB or] obstructs any officer of the SRB in the performance of his official duties under this Act or the rules made thereunder.	Such person shall be liable to pay a penalty of [2][50,000] rupees or one hundred *per cent* of the tax payable for the tax period(s) to which the offence relates, whichever is higher. Provided that such a person shall be further liable upon conviction by a Special Judge to imprisonment for a term which may extend to one year	35 [3][and General]

[1] Substituted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Substituted figures by *ibid.*
[3] Added words by *ibid.*

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	or with fine not exceeding 50,000 rupees or with both.	
11. Where any person who fails to fulfil any of the conditions, limitations or restrictions prescribed in a notification issued under any of the provisions of this Act.	Such person shall be liable to pay a penalty of [1][10,000] rupees or *[2][five per cent]* of the tax payable for the tax period(s) to which the offence relates, whichever is higher.	13 and General
[3][11A. Where any person contravenes any of the provisions of the rules or notifications issued in relation to withholding or deduction of tax or payment of the tax so withheld or deducted	Such person shall be liable to a penalty of 50,000 rupees or an amount equal to the amount of tax involved, whichever is higher. Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with a fine equal to the amount of tax involved, or with both.	13(2)]
12. Where any person who contravenes any provision of this Act or the rules made thereunder for which no penalty has, specifically, been provided in this section.	Such person shall be liable to pay a penalty of 10,000 rupees or *[4][five per cent]* of the tax payable for the tax period(s) to which the offence relates, whichever is higher.	General
13. Where any person repeats an offence for which a penalty is provided under this Act	Such person shall be liable to pay twice the amount of penalty provided under the Act for the said offence	General

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[1] Substituted figure by Sindh Act No. XVII of 2014, dated 8th July, 2014.
[2] Substituted words by *ibid.*
[3] Inserted new entry by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[4] Substituted words by Sindh Act No. XVII of 2014, dated 8th July, 2014.

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14. Where any person – (a) knowingly and without lawful authority gains access to or attempts to gain access to the computerized system; or (b) unauthorizedly uses or discloses or publishes or otherwise disseminates information obtained from the computerized system; or (c) falsifies any record or information stored in the computerized system; or (d) knowingly or dishonestly damages or impairs the computerized system; or (e) knowingly or dishonestly damages or impairs any duplicate tape or disc or other medium on which any information obtained from the computerized system is kept or stored; or (f) unauthorisedly uses unique user identifier of any	Such person [1][shall be liable to pay] a penalty of 25,000 rupees or one hundred per cent of the amount equal to the loss caused to sales tax revenue [2][, whichever is higher]. Such person shall, further be liable, upon conviction by the Special Judge, to imprisonment for a term which may extend to one year, or with fine which may extend to an amount equal to the loss caused to sales tax revenue, or with both.	73

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[1] Substituted words by Sindh Act No. II of 2024, dated 30th June, 2024.
[2] Inserted words by *ibid.*

other registered user to authenticate a transmission of information to the computerized system; or (g) fails to comply with or contravenes any of the conditions prescribed for security of unique user identifier.		
[1][15. Where any person fails to provide the document or record or information or data or refuses to allow the officer of the SRB to take extracts from or make copies of the document or record or information or data or fails to appear before an officer of SRB or fails to answer any question put to him.	Such person shall be liable to pay penalty of 100,000 rupees. Such person shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to one year or fine which may extend to 100,000 rupees or with both.	52;]

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44. (1) Notwithstanding the provisions of section 23, if a registered person does not pay the tax due or any part thereof, whether wilfully or otherwise, in time or in the manner specified under this Act, rules or notifications issued there under, he shall, in addition to the tax due and any penalty under section 43, pay default surcharge at the rate mentioned below:— **Default Surcharge.**

(a) the person liable to pay any amount of tax or charge, shall pay default surcharge at the rate of Inter-Bank Rate plus three per cent per annum of the amount of tax due; and

[1] Added new serial by Sindh Act No. XLI of 2013, dated 16th July, 2013.

(b) in case, the default is on account of tax fraud, the person who has committed tax fraud shall pay default surcharge at the rate of two *per cent* per month, of the amount of tax evaded, till such time the entire liability including the amount of default surcharge is paid.

(2) For the purpose of calculation of default surcharge, the period of default shall be reckoned from the [1][day following the due date prescribed for the tax period to which the default relates] to the day preceding the date on which the tax due is actually paid.

Explanation— For the purpose of this section tax due does not include the amount of penalty.

Exemption from penalty and default surcharge.

45. The Board may, [2][***] [3][by] a notification in the official Gazette, exempt any registered person or class of registered persons from payment of the whole or any part of the penalty and default surcharge imposed under sections [4][43 and 44] subject to such conditions and limitations as may be specified in such notification [5][***].

Compounding of offences.

46. Notwithstanding anything contained in any other provision of this Act, where any person has committed any offence warranting prosecution under this Act, the [6][Board] may, either before or after the institution of any proceedings for the prosecution of such offence, terminate the proceedings if such person pays the amount of tax due along with such default surcharge and penalty as is determined under the provisions of this Act.

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Recovery of tax not levied or short-levied.

47. (1) Where by reason of some inadvertence, error or miscalculation [7][***] any tax or charge has not been levied or has been short-levied, the person liable to pay any amount of tax or charge shall be served with a notice, within [8][eight years] of the relevant date, [1][provided that where the

[1] Substituted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Omitted words by Sindh Act No. XVII of 2014, dated 8th July, 2014.
[3] Substituted words by Sindh Act No. VII of 2023, dated 14th March, 2023.
[4] Substituted figures and word by Sindh Act No. II of 2012, dated 27th January 2012.
[5] Omitted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[6] Substituted word by *ibid.*
[7] Deleted words by Sindh Act No. XLI of 2013, dated 16th July, 2013.
[8] Substituted words by Sindh Act No. XXIV of 2016, dated 21st July, 2016.

relevant date is prior to 1st July, 2025, and within a period of five years from the end of the financial year in which the relevant date falls, provided that such date is 1st July, 2025 or thereafter,] requiring him to show cause for payment of the amount specified in the notice.

[2][(1A) Where by reason of some collusion, abetment, deliberate attempt, mis-statement, fraud, forgery or false or fake documents-

(a) any tax or charge has not been paid or is, short paid, assessed or collected, the person liable to pay such tax shall be served with a notice within [3][eight years] of such tax period, requiring him to show cause for non-payment of such tax.

(b) any amount of tax is refunded which is not due, the person obtaining such refund shall be served with a notice within [4][eight years] of the receipt of such refund to show cause for such refund.]

[5][(1B) Where any person, required to withhold tax under provision of this Act or rules made thereunder, fails to withhold the tax or fails to deposit the withheld or deducted amount of the tax in the prescribed manner, an officer of the SRB shall determine the amount in default and order its recovery in the prescribed manner.]

(2) The officer of the SRB empowered in this behalf shall, after considering the objections of the person served with a notice to show cause under sub-section (1) [6][or (1A) [7][or (1B)]], determine the amount of tax or charge payable by him and such person shall pay the amount so determined.

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[1] Inserted words by Sindh Act No. II of 2024, dated 30th June, 2024.
[2] Added sub-section by Sindh Act No. II of 2012, dated 27th January 2012.
[3] Substituted words by Sindh Act No. XXIV of 2016, dated 21st July, 2016.
[4] Substituted words by *ibid.*
[5] Inserted sub-section by *ibid.*
[6] Added word, brackets and figure by Sindh Act No. II of 2012, dated 27th January 2012.
[7] Inserted brackets and figures by Sindh Act No. XXIV of 2016, dated 21st July, 2016.

(3) Any order under sub-section (2) shall be made within one hundred and [1][eighty] days of issuance of the notice to show cause or within such extended period as the officer of the SRB may, for reasons to be recorded in writing, fix, provided that such extended period shall in no case exceed sixty days**.**

(4) In computing the period specified in sub-section (3), any period during which the proceedings are adjourned on account of a stay order or proceedings under section 65 or the time taken through adjournment by the [2][person] [3][***] shall be excluded.

(5) For the purpose of this section, the expression "relevant date" means the time of payment of tax or charge as provided under section 17.

[4][(6) Notwithstanding anything contained in this Act, the Board shall have the powers to regulate the system of determination of liability under this section including the powers for transfer of cases and extension of time limit in exceptional circumstances.]

Short paid amounts recoverable without notice.

[5][47A. Notwithstanding any of the provisions of this Act, where a registered person pays the amount of tax less than the tax due as indicated in his return, the short-paid amount of tax along with default surcharge shall be recovered from such person by attaching his bank accounts, without giving him a show cause notice and without prejudice to any other action prescribed under section 66 of this Act or the rules made under this Act:

Provided that no penalty under section 43 of this Act shall be imposed unless a show cause notice is given to such person.]

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[1] Substituted words by Sindh Act No. XXIV of 2017, dated 19th July, 2017.
[2] Substituted word by Sindh Act No. II of 2024, dated 30th June, 2024.
[3] Omitted words by Sindh Act No. XVII of 2014, dated 8th July, 2014.
[4] Added sub-section by Sindh Act No. XXIV of 2016, dated 21st July, 2016.
[5] Added new section by Sindh Act No. XXIV of 2017, dated 19th July, 2017.

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Power to summon persons to give evidence and produce documents in inquiries under the Act.

48. (1) Any officer of the SRB shall have the power to summon any person whose attendance he considers necessary either to tender evidence or to produce documents or any other thing in any audit, inquiry or investigation, which such officer is making for any of the purposes of this Act.

(2) Any person summoned under sub-section (1) shall be bound to attend either in person or by an authorised agent, as the officer of the SRB may direct.

(3) Notwithstanding anything in sub-section (1) and (2), a person who is exempted from personal appearance in a court under sections 132 and 133 of the Code of Civil Procedure (No. V of 1908), shall not be required to appear in person.

(4) Any inquiry or investigation before an officer of the SRB shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Pakistan Penal Code (No. XLV of 1860).

Power to arrest and prosecute.

49. (1) An officer of the SRB, not below the rank of [1][an Assistant Commissioner] SRB, or any other officer of [2][the SRB] authorised by the Board in this behalf, who on the basis of material evidence has reasonable cause to believe that any person has committed a tax fraud or any offence warranting prosecution under this Act, may cause arrest of such person.

(2) All arrests made under this Act shall be carried out in accordance with the relevant provisions of the Code of Criminal Procedure, 1898 (No. V of 1898).

(3) Where the person suspected of tax fraud or any offence warranting prosecution under this Act is a company, every director or officer of that company whom the officer of the SRB has reason to believe is personally responsible for actions of the company contributing the tax fraud or any offence warranting prosecution under this Act shall be liable to arrest; provided that any arrest under this sub-section shall not absolve the company from the liabilities of payment of tax, default surcharge and any penalty imposed under this Act.

[1] Substituted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Substituted words by *ibid.*

50. **Procedure to be followed on arrest of a person.**

(1) When an officer of the SRB arrests a person under section 49, he shall immediately intimate the fact of the arrest of that person to the Special Judge who may direct such officer to produce that person at such time and place and on such date as the Special Judge considers expedient and the officer shall act accordingly.

(2) Notwithstanding anything contained in sub-section (1), any person arrested under this Act shall be produced before the Special Judge or, if there is no Special Judge within a reasonable distance, to the nearest Magistrate within twenty-four hours of such arrest, excluding the time necessary for the journey from the place of arrest to the court of the Special Judge or, as the case may be, of the Magistrate.

(3) When any person is produced under sub-section (2) before the Special Judge, the Special Judge may, on the request of such person, after perusing the record, if any and after giving the prosecution an opportunity of being heard, admit him to bail on his executing a bond, with or without sureties, or refuse to admit him to bail and direct his detention at such place as he deems fit:

Provided that nothing herein contained shall preclude the Special Judge from cancelling the bail of any such person at a subsequent stage if, for any reason, he considers such cancellation necessary, but before passing such order he shall afford such person an opportunity of being heard, unless for reasons to be recorded he considers that the affording of such opportunity shall defeat the purpose of this Act.

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(4) When such person is produced under sub-section (2) before a Magistrate, such Magistrate may, after authorising his detention in such custody at such place and for such period as he considers necessary or proper for facilitating his earliest production before the Special Judge, direct his production before the Special Judge on a date and time to be fixed by him or direct such person to be forthwith taken to, and produced before, the Special Judge and he shall be so taken.

(5) Nothing in sub-section (3) or sub-section (4) shall preclude the Special Judge or the Magistrate from remanding any such person to the custody of the officer of

the SRB holding an inquiry against that person if such officer makes a request in writing to that effect, and the Special Judge or the Magistrate, after perusing the record, if any, and hearing such person, is of the opinion that for the completion of inquiry or investigation it is necessary to make such order:

Provided that in no case shall the period of such custody exceed fourteen days.

(6) When any person is arrested under this Act, the arresting officer of the SRB shall record the fact of arrest and other relevant particulars in the register specified in sub-section (10) and shall immediately proceed to inquire into the charge against such person and if he completes the inquiry within twenty-four hours of his arrest, excluding the time necessary for journey as aforesaid, he may, after producing such person before the Special Judge or the Magistrate, make a request for his further detention in his custody.

(7) While holding an inquiry under sub-section (6), the officer of the SRB shall exercise the same powers as are exercisable by an officer in charge of a police station under the Code of Criminal Procedure, 1898 (No.V of 1898), but such officer shall exercise such powers subject to the foregoing provisions of this section while holding an inquiry under this Act.

(8) If the officer of the SRB, after holding an inquiry as aforesaid, is of the opinion that there is no sufficient evidence or reasonable ground for suspicion against such person, he shall release him on his executing a bond, with or without sureties, and shall direct such person to appear, as and when required, before the Special Judge, and make a report to the Special Judge for the discharge of such person and shall make a full report of the case to his immediate superior.

(9) The Special Judge to whom a report has been made under sub-section (8) may, after the perusal of record of the inquiry, and hearing the prosecution, agree with such report and discharge the accused or, if he is of the opinion that there is sufficient ground for proceedings against such person, proceed with his trial and direct the prosecution to produce evidence.

(10) The officer of the SRB holding an inquiry under this section shall maintain a register to be called the "Register of Arrests and Detentions" in the prescribed form in which he shall enter the name and other particulars of every person arrested under this Act, together with the time and date of arrest, the details of the information received, the details of things, goods or documents, recovered from his custody**,** the name of the witnesses and the explanation, if any, given by him and the manner in which the inquiry has been conducted from day to day; and, such register or authenticated copies of its aforesaid entries shall be produced before the Special Judge, whenever such officer is so directed by him.

(11) After completing the inquiry, the officer of the SRB shall, as early as possible, submit to the Special Judge a complaint in the same form and manner in which the officer in charge of a police station submits a report, before a court.

(12) Any Magistrate of the first class may record any statement or confession during inquiry under this Act, in accordance with the provisions of section 164 of the Code of Criminal Procedure, 1898 (No. V of 1898).

Authorised officers to have access to premises, stocks, accounts and records.

51. (1) [1][An officer of the SRB not below the rank of an Assistant Commissioner or any other officer of the SRB] authorised in this behalf by the Board shall have free access to the business premises, registered office or any other place where any stocks, business records or documents required under this Act are kept or maintained by any registered person or a person liable for registration or whose business activities are covered under this Act or who may be required for any inquiry or investigation in any tax fraud committed by him or his agent or any other person; and such officer may, at any time, inspect the goods, stocks, records, data, documents, correspondence, accounts, statements, utility bills, bank statements, information regarding nature and sources of funds or assets with which his business is financed, and any other records or documents, including those which are required under any of the Federal, Provincial or local laws maintained in any form or mode and may take into his custody such records, statements,

[1] Added words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.

diskettes, documents or any part thereof, in original or copies thereof in such form as the authorised officer may deem fit against a signed receipt.

(2) The registered person, his agent or any other person specified in sub-section (1) shall be bound to answer any question or furnish such information or explanation as may be asked by the authorised officer.

(3) All other Government departments, local bodies, autonomous bodies, corporations or such other institutions shall supply requisite information and render necessary assistance to the authorised officer in the course of inquiry or investigation under this section.

52. **Obligation to produce documents and provide information.**

(1) Notwithstanding anything contained in this Act or any other law for the time being in force, any person required to maintain any [1][record under the Act or any other law for the time being in force], shall, on demand by an officer of the SRB, not below the rank of [2][an Auditor SRB or a Sindh Sales Tax Officer SRB], by notice in writing, as and when specified in the notice–

(a) produce for examination, such documents or records which the officer of the SRB considers necessary [3][in relation to any matter under the Act] or relevant to the audit, inquiry or investigation under the Act;

(b) allow the officer of the SRB to take extracts from or make copies of such documents or records; and

(c) appear before the officer of the SRB and answer any question put to him concerning the documents and records relating to the audit, investigation, or inquiry referred to in clause (a) above.

(2) An officer of the SRB conducting an audit, inquiry or, as the case may be, an investigation under the Act, may require

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[1] Substituted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Substituted words by Sindh Act No. XII of 2019, dated 10th July, 2019.
[3] Added words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.

in writing any person, department, company or organization to furnish such information as is held by that person, department, company or organization, which, in the opinion of the officer of the SRB, is relevant to such audit, inquiry or investigation.

(3) The Board may require, in writing, any person, department, company or organization, as the case may be, to provide any information or data held by that person, department, company or organization, which, in the opinion of the Board, is required for purposes of [1][***] this Act.

(4) Every person, department, company or organization shall furnish the information [2][and data and documents] requisitioned by the Board or the officer of the SRB under [3][this section] within the time specified in the notice issued by the Board or, as the case may be, the officer of the SRB.

Registered person to display notice, message or information.

[4][52A. The registered person shall, when so advised by the Commissioner, display any notice, message or information through print or multi-media at a conspicuous place in his premises, accessible to the general public, for awareness of the customers or the public in relation to tax matters.]

Searches under warrant.

53. (1) Where any officer of the SRB has reason to believe that any documents or things which in his opinion, may be useful for, or relevant to, any proceedings under this Act are kept in any place, he may after obtaining a warrant from the Magistrate, enter that place and cause a search to be made at any time.

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(2) The search made under sub-section (1) shall be carried out in accordance with the relevant provisions of the Code of Criminal Procedure, 1898 (No.V of 1898).

Posting of an officer of the SRB to business premises.

54. (1) Subject to such conditions and restrictions, as it deems fit to impose, the Board may post an officer of the SRB to the premises of a registered person or class of such persons to monitor the provision of services by such registered person or persons.

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[1] Omitted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Added words by Sindh Act No. XXIV of 2017, dated 19th July, 2017.
[3] Substituted words by Sindh Act No. XXIV of 2017, dated 19th July, 2017.
[4] Inserted new section by Sindh Act No. XX of 2026, dated 01st July, 2026.

(2) Notwithstanding anything contained in sub-section (1), if a Commissioner SRB, on the basis of material evidence, has reasonable cause to believe that a registered person is involved in evasion of sales tax or tax fraud, he may, by recording the reason in writing, post an officer of the SRB to the premises of such registered person to monitor provision of services by such person.

[1][(3) The person, to whose premises an officer of the SRB is posted under this section, shall provide, on his own cost, all facilities to meet the departmental requirements of such posting as may be determined by the Board or the Commissioner SRB.

Explanation: The powers of the Board or the Commissioner SRB, under this section, are independent of the provisions of section 53.]

[2][54A. (1) Subject to such conditions, restrictions and procedure, as it may deem fit to impose or specify, the Board may, by notification in the official Gazette, specify any registered person or class of registered persons or any of the services or class of services in respect of which monitoring or tracking of provision of service or services may be implemented through electronic or other means as may be prescribed. **Monitoring or tracking by electronic or other means.**

(2) The Board may, in the prescribed manner, devise and implement an electronic system for monitoring and capturing the transactions recorded or the invoices issued by a registered person or a class of registered persons or a service or services or class of services, and transferring the information, obtained by such monitoring or capturing of transactions or invoices, to the computer systems of the Board on real time basis or otherwise.

(3) From such date as may be prescribed by the Board, the persons providing or rendering taxable services shall compulsorily use such electronic means or systems, including fiscal cash registers, as may be specified or prescribed by the Board, for issuance of tax invoice [3][under the e-invoicing system].]

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[1] Added sub-section by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Added section by Sindh Act No. XXIV of 2017, dated 19th July, 2017.
[3] Added words by Sindh Act No. XII of 2019, dated 10th July, 2019.

Power to seal the business premises.

[1][54B. If an officer of the SRB, not below the rank of a Commissioner, is satisfied that any person:-

(a) is liable to be registered under this Act but is not actually registered in terms of the provisions of section 24; or

(b) is not an active taxpayer in terms of the provisions of clause (1A) of section 2; or

(c) is consistently non-compliant with the provisions of this Act or the rules made thereunder, he may, by an order in writing, direct that the business premises of that person be sealed for a period not exceeding four months after giving a notice in writing:

Provided that when the cause of such sealing, as aforesaid, has ceased to exist, such officer of the SRB shall, through an order in writing, direct the de-sealing of the sealed premises.]

Revision by the Commissioner SRB.

55. (1) The Commissioner SRB may, of his own motion or on an application made in writing by a registered person for revision, call for and examine the record of any proceeding under this Act [2][or the rules made thereunder] in which an order has been passed by an officer of the SRB other than the Commissioner (Appeals) SRB.

(2) If after examining the record under sub-section (1), the Commissioner SRB is not satisfied with the legality or propriety of any order passed by an officer of the SRB, the Commissioner SRB may make such revision to the order as he may think fit.

(3) No order imposing or enhancing any penalty or fine requiring payment of a greater amount of sales tax than the originally levied amount shall be passed unless the person affected by such order has been given an opportunity of showing cause and of being heard.

[1] Inserted new section by Sindh Act No. VII of 2023, dated 14th March, 2023.
[2] Inserted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.

(4) The Commissioner SRB shall not revise any order under sub-section (2) if:

(i) an appeal under section 57 is pending or the matter has been referred to resolution under section 65.

(ii) where an appeal against the order lies under section 57, the time within which such appeal may be made has not expired or the person has not waived his right of appeal;

(iii) in the case of an application made by a person, the application has not been made within ninety days of the date on which on which such order was served on the person, unless the Commissioner SRB is satisfied that the person was prevented by sufficient cause from making the application within the time allowed;

(iv) in the case where the Commissioner SRB has on his own motion called for and examined an order passed by a sub-ordinate officer, more than five years have lapsed from the date of the original order.

(5) No application for revision of an assessment shall be made under sub-section (1) unless the amount of tax due under the assessment that is not in dispute has been paid by the taxpayer.

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Revision by the Board.

56. (1) The Board may, of its own motion, call for and examine the record of any departmental proceedings under this Act or the rules made there under for the purpose of satisfying itself as to the legality or propriety of any decision or order passed therein by an officer of the SRB other than the Commissioner (Appeals) SRB.

(2) If after examining the record under sub-section (1), the Board is not satisfied with the legality or propriety of any decision or order passed by an officer of the SRB, it may pass such order as it may think fit.

(3) No order imposing or enhancing any penalty or fine requiring payment of a greater amount of sales tax than the originally levied amount shall be passed unless the person affected by such order has been given an opportunity of showing cause and of being heard.

(4) No proceeding under this section shall be initiated in a case where an appeal under section 57 is pending or the matter has been referred to resolution under section 65.

(5) No order shall be made under this section after the expiry of five years from the date of the original decision or order of the sub-ordinate officer referred to in sub-section (1).

CHAPTER-IX
APPEALS

Appeals.

57. (1) Any person, other than the Board or any of its officers, aggrieved by any decision or order passed under sections [1][22, 23, [2][or 24B or under sub-section (5) of section 25 or under sections] [3][25A, 43], 44, 47, 68 or 76] by an officer of the SRB may, within thirty days of the date of receipt of such decision or order, prefer an appeal to the Commissioner (Appeals) SRB.

(2) An appeal under sub-section (1) shall–

(a) be in the prescribed form;

(b) be verified in the prescribed manner;

(c) state precisely the grounds upon which the appeal is made;

[4][(cc) in case the appellant desires to be heard through an agent or authorized representative in terms of section 67 or section 70, be accompanied with a Letter of Authorization, as prescribed;]

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[1] Substituted commas, figures and word by Sindh Act No. II of 2012, dated 27th January 2012.
[2] Substituted words and figures by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[3] Substituted figures and comma by Sindh Act No. XXIV of 2017, dated 19th July, 2017.
[4] Added clause by Sindh Act No. XVII of 2014, dated 8th July, 2014.

(d) be accompanied by the fee specified in sub-section (3); and

(e) be lodged with the Commissioner (Appeals) SRB within the time set out in sub-section (4).

(3) The prescribed fee shall be –

(i) where the appellant is a company, [1][two] thousand rupees; or

(ii) where the appellant is not a company, [2][one thousand] rupees.

[3][(4) An appeal under this section shall be preferred to the Commissioner (Appeals) within thirty days from the date on which the order or decision is served upon the appellant.]

(5) The Commissioner (Appeals) SRB may, upon application in writing by the appellant, admit an appeal after the expiration of the period specified in sub-section (4) if the Commissioner (Appeals) SRB is satisfied that the appellant was prevented by sufficient cause from lodging the appeal within that period.

58. **Procedure in appeal.**

(1) The Commissioner (Appeals) SRB shall give notice of the day fixed for the hearing of the appeal to the appellant and to the officer of the SRB against whose order the appeal has been made.

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(2) The Commissioner (Appeals) SRB may adjourn the hearing of the appeal from time to time.

(3) The Commissioner (Appeals) SRB may, before the hearing of an appeal, allow an appellant to file any new ground of appeal not specified in the grounds of appeal already filed by the appellant where the Commissioner (Appeals) SRB is satisfied that the omission of the ground from the form of the appeal was not wilful or unreasonable.

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[1] Substituted word by Sindh Act No. XVII of 2014, dated 8th July, 2014.
[2] Substituted word by *ibid.*
[3] Substituted sub-section by *ibid.*

(4) The Commissioner (Appeals) may stay the [1][recovery of the whole or any part of the] sales tax due by virtue of the decision or order being appealed against and any such order made by the Commissioner (Appeals) shall remain operative for no more than fifteen days during which period a notice shall be issued to the respondent and after hearing the parties, the order staying recovery may be confirmed, varied or vacated as the Commissioner (Appeals) deems fit but the stay order so confirmed or varied shall remain operative for no more than [2][one hundred [3][eighty]] days, including any period for which the recovery may have been stayed prior to the confirmation or variation of the stay order.

(5) The Commissioner (Appeals) SRB may, before disposing of an appeal, call for such particulars as the Commissioner (Appeals) SRB may require respecting the matters arising in the appeal or cause further inquiry to be made by the officer of the SRB.

59. **Decision in appeal.**

(1) In disposing of an appeal lodged under section 57, the Commissioner (Appeals) SRB may pass such order as he thinks fit, confirming, varying, altering, setting aside or annulling the decision or order appealed against.

(2) In deciding an appeal, the Commissioner (Appeals) SRB may make such further inquiry as may be necessary provided that he shall not remand the case for *denovo* consideration[:][4]

[5][Provided that the inquiry under this sub-section shall be completed within a period not exceeding sixty days from the date the inquiry is ordered by the Commissioner (Appeals).]

(3) The Commissioner (Appeals) SRB shall not increase the amount of any tax payable by the appellant unless the appellant has been given an opportunity of showing cause against such increase.

(4) As soon as practicable after deciding an appeal, the

[1] Substituted words by Sindh Act No. XII of 2019, dated 10th July, 2019.
[2] Substituted words by *ibid.*
[3] Substituted word by Sindh Act No. II of 2024, dated 30th June, 2024.
[4] Replaced full-stop as colon by Sindh Act No. XX of 2026, dated 01st July, 2026.
[5] Added proviso by *ibid.*

Commissioner (Appeals) SRB shall serve his order on the appellant and the officer of the SRB who made the order appealed against.

(5) An order passed by the Commissioner (Appeals) SRB under sub-section [1][(1)] shall be passed not later than one hundred and [2][eighty days] from the date of filing of appeal or within such extended period, not exceeding sixty days, as the Commissioner (Appeals) SRB may, for reasons to be recorded in writing fix.

(6) In computing the aforesaid time period, any period during which the proceedings are adjourned on account of a stay order [3][or the inquiry under sub-section (2)] or proceedings under section 65 or the time taken through adjournment by the appellant [4][***] shall be excluded.

[5][(7) Where the Commissioner (Appeals) has not made an order under sub-section (1) before the expiration of the period prescribed under sub-section (5), read with sub-section (6), the Commissioner (Appeals) shall transfer the undecided appeal to the Appellate Tribunal which shall decide the undecided appeal as if it has been filed against the order of the Commissioner (Appeals):

Provided that while transferring the un-decided appeal to the Appellate Tribunal, the Commissioner (Appeals) shall give due intimation, in this regard, to the appellant and his agent or authorized representative and also to the Chairman of the Board.

(8) While transferring the undecided appeal to the Appellate Tribunal, the Commissioner (Appeals) shall attach a report explaining the circumstances and reasons due to which the appeal could not be decided within the prescribed time.]

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[1] Substituted brackets and figure by Sindh Act No. XVII of 2014, dated 8th July, 2014.
[2] Substituted words by Sindh Act No. VII of 2023, dated 14th March, 2023.
[3] Inserted words by Sindh Act No. XX of 2026, dated 01st July, 2026.
[4] Omitted words by Sindh Act No. XVII of 2014, dated 8th July, 2014.
[5] Substituted sub-sections by *ibid.*

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Appointment of the Appellate Tribunal.

60. (1) There shall be established an Appellate Tribunal to exercise the functions conferred on such Tribunal by this Act or the rules made thereunder.

(2) The Appellate Tribunal shall consist of a Chairperson and such other judicial and [1][technical] members as are appointed by the Government having regard to the needs of the Tribunal.

(3) A person may be appointed as a Judicial Member of the Appellate Tribunal if the person –

[2][(a) [3][***] is or has been a Judge of the Sindh High Court or is or has been Judge of a District and Sessions Court with at least two years of service as a District and Sessions Judge.]

(b) is below the age of [4][seventy] years.

[5][(4) A person may be appointed as a Technical Member of the Appellate Tribunal if he is below the age of sixty-five years but not below the age of fifty years and is or has been:-

(a) a Technical Member of a Customs Appellate Tribunal in terms of sub-section (4) of section 194 of the Customs Act, 1969 (Act No. IV of 1969) or an Accountant Member of an Appellate Tribunal Inland Revenue (Appeals) in terms of sub-section (4) of the section 130 of the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001) for a period not less than one year; or

[6][(b) a Commissioner of SRB for a period not less than eight years during which he performed the functions of Commissioner (Appeals) for not less than three years.]

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[1] Substituted word by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Substituted clause by Sindh Act No. XVII of 2014, dated 8th July, 2014.
[3] Omitted word by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[4] Substituted word by *ibid.*
[5] Substituted sub-section by Sindh Act No. VII of 2023, dated 14th March, 2023.
[6] Substituted clause by Sindh Act No. XVI of 2025, dated 02nd July, 2025.

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[1][(5)***]

(6) The Government shall appoint a member of the Appellate Tribunal as Chairperson of the Tribunal and, except in special circumstances, the person appointed should be a judicial member.

[2][(6A)***]

(7) The powers and functions of the Appellate Tribunal shall be exercised and discharged by Benches constituted from members of the Tribunal by the Chairperson of the Tribunal.

(8) Subject to sub-section (7), a Bench shall consist of not less than two members of the Appellate Tribunal and shall be constituted so as to contain an equal number of judicial and [3][technical] members, or so that the number of members of one class does not exceed the number of members of the other class by more than one.

(9) The Government may, by notification in the official Gazette, direct that all or any of the powers of the Appellate Tribunal shall be exercised by:

(i) any one member; or

(ii) more members than one, jointly or severally.

(10) Notwithstanding anything contained in sub-sections (7) and (8), the Chairperson may constitute as many Benches consisting of a single member as he may deem necessary to hear such cases or class of cases as the Government may by order in writing, specify.

(11) The Chairperson or other member of the Appellate Tribunal authorized, in this behalf by the Chairperson may, sitting singly, dispose of any case where the amount of tax or penalty involved does not exceed [4][one] million rupees.

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[1] Omitted sub-section by Sindh Act No. II of 2024, dated 30th June, 2024.
[2] Omitted sub-section by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[3] Substituted word by *ibid.*
[4] Substituted word by Sindh Act No. II of 2024, dated 30th June, 2024.

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(12) Subject to sub-section (10), if the members of a Bench differ in opinion on any point, the point shall be decided according to the opinion of the majority.

(13) If the members of a Bench are equally divided on a point, they shall state the point on which they differ and the case shall be referred by the Chairperson for hearing on that point to one or more other members of the Appellate Tribunal, and the point shall be decided according to the opinion of the majority of the members of the Tribunal who have heard the case including those who first heard it.

(14) If there are an equal number of members on the Appellate Tribunal, the Government may [1][at the request of the Chairperson, nominate an Officer not below the rank of BS 20 to be] an additional member for the purpose of deciding the case on which there is a difference of opinion.

(15) Subject to this Act, the Appellate Tribunal shall have the power to regulate its own procedure, and the procedure of Benches of the Tribunal in all matters arising out of the discharge of its functions including the places at which the Benches shall hold their sittings.

61. **Appeal to the Appellate Tribunal.**

(1) Where the taxpayer or the officer of the SRB objects to any order passed by [2][the Commissioner under section 55 or by the Board under section 56 or by] the Commissioner (Appeals) SRB, including an order under sub-section (4) of Section 58, the taxpayer [3][or the officer may] appeal to the Appellate Tribunal against such order.

(2) An appeal under sub-section (1) shall be-

(a) in the prescribed form;

(b) verified in the prescribed manner;

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[1] Substituted words by Sindh Act No. XII of 2019, dated 10th July, 2019.
[2] Inserted words by Sindh Act No. XVII of 2014, dated 8th July, 2014.
[3] Substituted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.

[1][(bb) accompanied by a Letter of Authorization, as prescribed, in case the appellant desires to be heard through an agent or authorized representative in terms of section 67 or section 70;]

(c) accompanied, except in case of an appeal preferred by an officer of the SRB, by the fee specified in sub section (3); and

(d) preferred to the Appellate Tribunal within sixty days of the date of service of order of the [2][Commissioner or the Board or] Commissioner (Appeals) SRB on the taxpayer or the officer of the SRB, as the case may be.

(3) The prescribed fee shall be two thousand rupees.

(4) The Appellate Tribunal may, upon application in writing, admit an appeal after the expiration of the period specified in clause (d) of sub-section (2) if it is satisfied that the person appealing was prevented by sufficient cause from filing the appeal within that period.

62. **Disposal of appeals by the Appellate Tribunal.**

(1) The Appellate Tribunal may, before disposing of an appeal, call for such particulars as it may require in respect of the matters arising on the appeal or cause further inquiry to be made by the officer of the SRB.

(2) The Appellate Tribunal shall afford an opportunity of being heard to the parties to the appeal and, in case of default by any of the parties on the date of hearing, the Tribunal may, if it deems fit, dismiss the appeal in default, or may proceed *ex parte* to decide the appeal on the basis of the available record.

(3) The Appellate Tribunal shall decide the appeal within six months of its filing.

(4) The Appellate Tribunal may stay the recovery of any sales tax due by virtue of the decision or order being

[1] Substituted clause by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Inserted words by the Sindh Act No XVII of 2014, dated 8th July, 2014.

appealed against and any such order made by the [1][Appellate Tribunal shall] remain operative for no more than thirty days during which period a notice shall be issued to the respondent and after hearing the parties, the order staying recovery may be confirmed, varied or vacated as the Appellate Tribunal deems fit but the stay order so confirmed or varied shall remain operative for no more than ninety days, including any period for which the recovery may have been stayed prior to the confirmation or variation of the stay order.

(5) In deciding the appeal, the Appellate Tribunal may, without prejudice to the powers specified in sub-section (2), make an order to –

(a) affirm, modify or annul the order being appealed against; or

(b) remand the case to the officer of the SRB or the Commissioner (Appeals) SRB for making such inquiry or taking such action as the Tribunal may direct.

(6) The Appellate Tribunal shall not increase the amount of any tax payable, penalty or default surcharge unless the taxpayer has been given a reasonable opportunity of showing cause against such increase.

(7) The Appellate Tribunal shall communicate its order to the taxpayer and the concerned officer of the SRB.

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(8) Save as provided in section 63, the decision of the Appellate Tribunal on an appeal shall be final.

Reference to the High Court.

63. (1) Within sixty days of the communication of the order of the Appellate Tribunal under section 62, the aggrieved person or any officer of the SRB not below the rank of [2][an Assistant] Commissioner SRB, authorized by the Commissioner SRB may prefer an application in the prescribed form along with a statement of the case to the High Court, stating any question of law arising out of such order.

[1] Substituted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Substituted words by *ibid.*

(2) The statement to the High Court referred to in sub-section (1), shall set out the facts, the determination of the Appellate Tribunal and the question of law, which arises out of its order.

(3) Where, on an application made under sub-section (1), the High Court is satisfied that a question of law arises out of the order referred to in sub-section (1), it may proceed to hear the case.

(4) A reference to the High Court under this section shall be heard by a bench of two judges of the High Court and, in respect of the reference, the provisions of section 98 of the Code of Civil Procedure 1908 (Act V of 1908), shall apply, so far as may be, notwithstanding anything contained in any other law for the time being in force.

(5) The High Court upon hearing a reference under this section shall decide the question of law raised by the reference and deliver a judgment thereon specifying the grounds on which the judgment is based and the order of the Tribunal shall stand modified accordingly. The Court shall send a copy of the judgment under the seal of the Court to the Appellate Tribunal.

(6) The cost of any reference to the High Court shall be in the discretion of the Court.

(7) Notwithstanding that a reference has been made to the High Court, the tax shall be payable in accordance with the order of the Appellate Tribunal.

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Provided that, if the amount of tax is reduced as a result of the judgment in the reference, and amount of tax found refundable by the High Court, the High Court may on application by [1][an Assistant] Commissioner SRB authorized by the Commissioner SRB within thirty days of the receipt of the judgment of the High Court that he intends to seek leave to appeal to the Supreme Court, make an order authorizing the postponement of the refund until the disposal of the appeal by the Supreme Court.

[1] Substituted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.

(8) Where recovery of tax has been stayed by the High Court by an order, such order shall cease to have effect on the expiration of a period of six months following the day on which it is made unless the reference is decided, or such order is withdrawn by the High Court before the expiry of six months.

(9) Section 5 of the Limitation Act, 1908 (IX of 1908), shall apply to an application made to the High Court under sub-section (1).

(10) An application under sub-section (1) by a person other than the [1][Assistant] Commissioner SRB authorized by the Commissioner SRB shall be accompanied by a fee of one hundred rupees.

(11) Notwithstanding anything contained in any provision of this Act, where any reference or appeal was filed with the approval of the Commissioner SRB by an officer of lower rank than the Commissioner SRB, and the reference or appeal is pending before an appellate forum or the Court, such reference or appeal shall always be deemed to have been so filed by the Commissioner SRB.

64. [2][Subject to the provisions of sub-section (4) of section 58 and sub-section (4) of section 62, where] in any appeal, the decision or order appealed against relates to any sales tax demanded under this Act, the person who has filed the appeal shall, [3][deposit the amount of tax, as assessed, determined, adjudged or imposed in the decision or the order appealed against.] **Deposit of sales tax demand while appeal is pending.**

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65. (1) Notwithstanding any other provisions of this Act, or the rules made there under, any registered person aggrieved in connection with any dispute pertaining to:– **Alternate Dispute Resolution.**

(a) the liability of sales tax against the registered person;

(b) the extent of waiver of default surcharge and penalty;

[1] Substituted word by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Substituted words by *ibid.*
[3] Substituted words by *ibid.*

(c) relaxation of any procedural or technical irregularities and condonation of any prescribed time limitation; and

(d) any other specific relief required to resolve the dispute, may apply to the Board for the appointment of a committee for the resolution of any dispute mentioned in detail in the application.

(2) Notwithstanding anything contained in sub-section (1), the Board shall not accept an application under sub-section (1) where criminal proceedings have been initiated or where, the Board is of the opinion that the interpretation of a question of law having a larger impact on revenue or on a number of similar cases is involved.

(3) The Board may, after examination of the application of a registered person, appoint a committee within thirty days of receipt of such application, consisting of an officer of the SRB not below the rank of a Deputy Commissioner SRB and a second person from the notified panel consisting of chartered or cost accountants, advocates, representatives of trade bodies or associations, retired officers of the rank of not less than BS-20, retired judges, or any other reputable taxpayers, for the resolution of the dispute.

(4) The committee constituted under sub-section (3) shall examine the issue and may, if it deems fit, conduct an inquiry, seek expert opinions, direct any officer of the SRB or any other person to conduct an audit and shall make recommendations to the Board within ninety days of its constitution in respect of the dispute. If the committee fails to make recommendations within the said period the Board shall dissolve the committee and constitute a new committee which shall decide the matter within a further period of ninety days. If after the expiry of that period the dispute is not resolved the matter shall be taken up by the appropriate forum provided under this Act for decision.

(5) The Board may, on the recommendation of the committee, pass such order, as it may deem appropriate within forty-five days of the receipt of the recommendations of the committee.

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(6) The registered person may make payment of sales tax as determined by the Board in its order under sub-section (5), and such order of the Board shall be submitted before the forum, tribunal or the Court where the matter is *subjudice* for consideration of orders as deemed appropriate.

65-A. Government may appoint [1][an Ombudsman] or may assign duties and functions of [2][Ombudsman] to any officer retired or serving not below the rank of BS-21 officer to act as an [3][Ombudsman] with regard to the redressal of grievances of the tax payers or the registered persons [4][***] [5][for maladministration involving inattention, neglect, inordinate delays and ineptitude on the part of an officer of the SRB in the discharge of his function and duties], and may advise the Board to adopt corrective measures for implementation of such advice. Government may frame rules in consultation with the SRB for implementation of the provisions [6][of this section].

CHAPTER-X
RECOVERY OF ARREARS

Recovery of arrears of tax.

66. (1) Subject to sub-section (2), where any amount of tax is due from any person, the officer of the SRB may:-

(a) deduct the amount from any money owing to the person from whom such amount is recoverable and which may be at the disposal or in the control of such officer or any officer of the SRB;

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(b) require by a notice in writing any person who holds or may subsequently hold any money for or on account of the person from whom tax may be recoverable to pay to such officer the amount specified in the notice;

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[1] Substituted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Substituted word by *ibid.*
[3] Substituted word by *ibid.*
[4] Omitted words by Sindh Act No. XII of 2019, dated 10th July, 2019.
[5] Substituted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[6] Added words by *ibid.*

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[1][(c) require, by notice in writing, any bank to attach the person's bank accounts and to remit the amount, sought to be recovered, to the Board;

(d) place embargo on economic activity of the person or seal the business premises of the person till such time as the amount of tax is paid or recovered in full;]

(e) attach and sell or sell without attachment any movable or immovable property of the person from whom tax is due; and

(f) recover such amount by attachment and sale of any moveable or immovable property of the guarantor, person, company, bank or financial institution where a guarantor or any other person, company, bank or financial institution fails to make payment under such guarantee, bond or instrument[:][2]

[3][Provided that the officer of the SRB shall not issue notice under this section or the rules made thereunder for recovery of any tax due from a taxpayer if the said taxpayer has filed an appeal under section 57 [4][or under section 61] in respect of the order under which the tax sought to be recovered has become payable and the appeal has not been decided by the Commissioner (Appeals) [5][or the Appellate Tribunal, respectively], subject to the condition that an amount equal to [6][twenty] per cent of the amount of tax due has been paid by the tax payer[:][7]]

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[1] Substituted clauses by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Replaced full-stop by Sindh Act No. XXIV of 2017, dated 19th July, 2017.
[3] Added proviso by *ibid.*
[4] Inserted words and figures by Sindh Act No. XX of 2026, dated 01st July, 2026.
[5] Inserted words by *ibid.*
[6] Substituted word by *ibid.*
[7] Replaced full-stop by Sindh Act No. XII of 2019, dated 10th July, 2019.

[1][Provided further that in cases where assessment of tax has been made under section 23 or where determination of tax not levied or short levied has been adjudged under section 47, action for the recovery of the tax and the default surcharge and penalty relating thereto shall not be made under this section for a period of thirty days from the date of the order of such assessment or determination.]

(2) If any arrears of tax, default surcharge, penalty or any other amount which is payable by any person cannot be recovered in the manner prescribed above, the Board or any officer authorized by the Board, may, write off the arrears or amount in the manner as may be prescribed by the Board.

(3) For the purpose of recovery of tax, penalty or any other demand raised under this Act, the officer of the SRB shall have the same powers which under the Code of Civil Procedure 1908 (V of 1908) a Civil Court has for the purpose of recovery of an amount due under a decree.

(4) [2][Provisions] of Land Revenue Act, 1967 would mutatis mutandis apply for the recovery of the arrears of the taxable amount to any person under this Act

(5) The Deputy Commissioner and the Assistant commissioner, Sindh Revenue Board shall have and exercise the powers of the Collector and Assistant Collector respectively as defined in Land Revenue Act, 1967 for the purposes of recovery of arrears of Sales Tax.

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CHAPTER-XI

AGENTS, REPRESENTATIVES AND E-INTERMEDIARIES

Agent.

67. (1) For the purpose of this Act and subject to sub-sections (2) and (3), the expression "agent" in respect of a registered person, means—

(a) where the person is an individual under a legal disability, the guardian or manager who receives or is entitled to receive income on behalf, or for the benefit of the individual;

[1] Added proviso by Sindh Act No. XII of 2019, dated 10th July, 2019.
[2] Substituted word by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.

(b) where the person is a company (other than a trust, a Provincial Government, or local authority in Pakistan), a director or a manager or secretary or accountant or any similar officer of the company;

(c) where the person is a trust declared by a duly executed instrument in writing whether testamentary or otherwise, any trustee of the trust;

(d) where the person is a Provincial Government, or local authority in Pakistan, any individual responsible for accounting for the receipt and payment of money or funds on behalf of the Provincial Government or local authority;

(e) where the person is an association of persons, a director or a manager or secretary or accountant or any similar officer of the association or, in the case of a firm, any partner in the firm;

(f) where the person is the Federal Government, any individual responsible for accounting for the receipt and payment of moneys or funds on behalf of the Federal Government; or

(g) where the person is a public international organization, or a foreign government or political sub-division of a foreign government, any individual responsible for accounting for the receipt and payment of moneys or funds in Pakistan on behalf of the organization, government, or political subdivision of the government.

(h) When any person is expressly or impliedly authorised by a registered person to be his agent for all or any of the purposes of this Act.

(2) Where the Court of Wards, the Administrator General, the Official Trustee, or any receiver or manager appointed

by, or under, any order of a Court receives or is entitled to receive income on behalf, or for the benefit of any person, such Court of Wards, Administrator General, Official Trustee, receiver, or manager shall be the agent of the person for the purposes of this Act.

(3) Notwithstanding anything in this section, any registered person may expressly or impliedly authorise another person to be his agent for all or any of the purposes [1][of] this Act.

68. **Liability and obligations of agents.**

(1) Every agent of a person shall be responsible for performing any duties or obligations imposed by or under this Act on the person, including the payment of tax.

(2) Subject to sub-section (5) of this section, any tax that, by virtue of sub-section (1), is payable by an agent of a registered person shall be recoverable from the agent only to the extent of any assets of the registered person that are in the possession or under the control of the agent.

(3) Every agent of a registered person who pays any tax owing by the registered person shall be entitled to recover the amount so paid from the registered person or to retain the amount so paid out of any moneys of the registered person that are in the agent's possession or under the agent's control.

(4) Any agent, or any person who apprehends that he may be assessed as an agent, may retain out of any money payable by him to the person on whose behalf he is liable to pay tax (hereinafter in this section referred to as the "principal"), a sum equal to his estimated liability under this Act, and in the event of disagreement between the principal and such an agent or a person as to the amount to be so retained, such agent or person may obtain from the Commissioner SRB a certificate stating the amount to be so retained pending final determination of the tax liability, and the certificate so obtained shall be his authority for retaining that amount.

(5) Every agent shall be personally liable for the payment of any tax due by the agent if, while the amount remains unpaid, the agent—

[1] Inserted word by Sindh Act No. VII of 2023, dated 14th March, 2023.

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(a) alienates, charges or disposes of any moneys received or accrued in respect of which the tax is payable; or

(b) disposes of or parts with any moneys or funds belonging to the registered person that is in the possession of the agent or which comes to the agent after the tax is payable, if such tax could legally have been paid from or out of such moneys or funds.

(6) Nothing in this section shall relieve any person from performing any duties imposed by or under this Act on the person which the agent of the person has failed to perform.

Liability of the registered person for the acts of his agent.

69. A registered person shall be responsible for any and all acts done by his agent.

Appearance by authorised representative.

70. A registered person required to appear before the Appellate Tribunal or an officer of the SRB in connection with any proceedings under this Act may, in writing, authorise any person having such qualification as may be prescribed in the rules to represent him or appear on his behalf.

E-intermediaries to be appointed.

71. (1) Subject to such conditions, limitations and restrictions, the Board may, by a notification in the official Gazette, appoint a person to electronically file returns under Chapter [1][VI] and such other documents electronically, as may be prescribed from time to time, on behalf of a registered person.

(2) A registered person may authorize an e-intermediary to electronically file returns or any other documents on his behalf, as specified in sub-section (1).

(3) The return or such other documents filed by an e-intermediary on behalf of a registered person shall be deemed to have been filed by that registered person.

[1] Substituted digits by Sindh Act No. VII of 2023, dated 14th March, 2023.

(4) Where this Act requires anything to be done by a registered person and if such thing is done by an e-intermediary authorized by the registered person under sub-section (2), unless the contrary is proved, such thing shall be deemed to have been done with the knowledge and consent of the registered person so that in any proceedings under this Act, the registered person shall be liable as if the thing has been done by him.

(5) Where an e-intermediary, authorized by a registered person under sub-section (2) to act on his behalf, knowingly or wilfully submits false or incorrect information or document or declaration with an intent to avoid payment of tax due or any part thereof, such e-intermediary shall be jointly and severally responsible for recovery of the amount of tax short paid as a result of such incorrect or false information or document or declaration, without prejudice to any other action that may be taken against him under the relevant provisions of the law.

(6) The Board may, by notification in the official Gazette, prescribe rules for the conduct and transaction of business of e- intermediaries, including their appointment, suspension and cancellation of appointment, subject to such conditions as specified therein.

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CHAPTER-XII
GENERAL ADMINISTRATION

72. (1) The Board may, [1][by notification in the Official Gazette], make rules for carrying out the purposes of this Act. **Power to make rules.**

(2) All rules made under this section or any other provisions of this Act, shall be collected, arranged and published along with general orders and departmental instructions, directions, notifications and rulings, if any, at appropriate intervals and sold to the public at a reasonable price.

[1] Substituted word by Sindh Act No. XVII of 2014, dated 8th July, 2014.

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[1][72A. The Board may, with the approval of Government, by notification in the official Gazette, require that any authority, including a regulatory authority, competent to issue or renew licenses or permissions for engaging into an economic activity which is a taxable service, shall not issue or renew such licenses or permissions unless the licensee or the permission-holder submits the evidence that he is duly registered under section 24 or 24A or 24B of this Act [2][and is also an active taxpayer in terms of clause (1A) of section 2].]

Power to require that licenses or permissions to persons providing or rendering taxable services be issued or renewed only after verifying that such persons are duly registered under sections 24, 24A or 24B.

[3][72B. The Board may, by notification in the official Gazette, prescribe a code for classification of services:

Provided that inclusion or exclusion of any service from the code so prescribed shall not determine the taxability or otherwise of such service:

Provided further that in case where a dispute arises in relation to classification of a service under the code, the Board shall decide such dispute and the Board's decision, in this respect, shall be final.

Classification of services.

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72C. Notwithstanding the amendments made through the Sindh Finance Act, 2025, the services on which tax was levied, charged and collected under this Act on 30th June, 2025, the tax shall continue to be levied, charged and collected at the same rate unless expressly exempted or subjected to reduced rate.]

Taxability of services at the end of financial year.

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[1] Added new section by Sindh Act No. XXIV of 2017, dated 19th July, 2017.
[2] Inserted words by Sindh Act No. XVI of 2025, dated 02nd July, 2025.
[3] Inserted new sections by *ibid.*

Computerized system.

73. (1) The Board may prescribe the use of a computerized system for carrying out the purposes of this Act, including the receipt of applications for registration, returns and such other declarations or information required to be provided under this Act and the rules made thereunder, from such date and for such registered persons or class of persons as the Board may, by notification in the official Gazette, specify.

(2) The Board may make rules for regulating the conduct and transaction of business in relation to the submission of returns or other information to the Board by the persons required to transmit or receive any information through the computerized system, including matters such as the grant of authorization, suspension and cancellation of authorization and for security of the information transmitted or received through the computerized system.

(3) Unless otherwise proved, the information received in the computerized system from or on behalf of any registered person shall, for all official and legal purposes, be deemed to have been furnished by and received from such registered person.

(4) The business information gathered through computerized system shall be confidential to be used only for official and legal purposes and no unauthorized person shall claim or be provided any access to such information[:][1]

[2][Provided that the Board may make arrangement or agreement, on reciprocal or multilateral basis with the Federal Board of Revenue and other provincial sales tax authorities, for sharing of electronic data of tax returns filed in the computerized system, subject to such limitations and conditions as may be specified by the Board and agreed to in such agreements.]

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[1] Replaced full-stop by Sindh Act No. II of 2024, dated 30th June, 2024.
[2] Proviso added by *ibid.*

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Disclosure of information.

[1][73A. (1) All particulars contained in –

(a) any statement made, return furnished, accounts or documents produced under the provisions of this Act; or

(b) any evidence given, or affidavit or deposition made in the course of any proceedings under this Act; or

(c) any record of any assessment proceeding or any proceeding relating to the recovery of a demand,

shall be confidential and an officer of the SRB, or its Chairman, Member or Secretary, or any public servant shall not, save as provided in this Act, disclose any such particulars.

(2) Nothing contained in sub-section (1) shall preclude the disclosure of any such particulars to any person acting in the execution of this Act, where it is necessary to disclose the same to him for the purposes of this Act.

(3) Nothing contained in sub-section (1) shall preclude the disclosure of any information to any department or authority of the Federal Government or a Provincial Government, which is authorized under the respective law to have access to such information, or in terms of an agreement made by the Board with such department or authority on bilateral or multilateral basis for the purposes of enabling such department or authority to enforce a tax or levy as is collected by it.]

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Removal of difficulties.

[2][74. For the purposes of removing any difficulty or for bringing the provisions of this Act into effective operation, the Board may, with the approval of Government, by order, direct that the provisions of this Act shall, during such period as may be specified in the order, have effect, subject to such adaptations whether by way of modification or addition or omission as it may deem to be necessary or expedient: Provided that the power under this section shall not be exercised after the expiry of period of three years from the date of commencement of the Sindh Finance Act, 2025.]

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[1] Inserted new section by Sindh Act No. XX of 2026, dated 01st July, 2026.
[2] Substituted section by Sindh Act No. XVI of 2025, dated 02nd July, 2025.

THE SINDH SALES TAX ON SERVICES ACT, 2011
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Service of orders and decisions.

75. (1) Subject to this Act, any notice, order or requisition required to be served on an individual for the purposes of this Act shall be treated as properly served on the individual if:

(a) personally served on the individual or, in the case of an individual [1][under a legal disability, on] the agent of the individual;

(b) sent by registered post or courier service to the individual's usual or last known address in Pakistan; [2][***]

[3][(bb) sent electronically through e-mail or to the e-folder maintained for the purposes of e-filing of returns by the registered person; or]

(c) served on the individual in the manner prescribed for service of a summons under the Code of Civil procedure, 1908 (No.V of 1908)

(2) Subject to this Act, any notice order or requisition required to be served on any person, other than an individual to whom sub-section (1) applies, for the purposes of this Act, shall be treated as properly served on the person if:

(a) personally served on the agent of the person;

(b) sent by registered post or courier service to the person's registered office or address for service of notices under this Act in Pakistan or where the person does not have such office or address, the notice is sent by registered post to any office or place of business of the person in Pakistan; [4][***]

[5][(bb) sent electronically through e-mail or to the e-folder maintained for the purposes of e-filing of returns by the registered person; or]

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[1] Substituted words by Sindh Act No. XX of 2026, dated 01st July, 2026.
[2] Omitted word by Sindh Act No. VII of 2023, dated 14th March, 2023.
[3] Added clause by *ibid.*
[4] Omitted word by *ibid.*
[5] Added clause by *ibid.*

(c) served on the manner prescribed for service of a summons under the Code of Civil Procedure, 1908 (No.V of 1908)

(3) Where an association of persons is dissolved, any notice, order or requisition required to be served under this Act, on the association or a member of the association may be served on any person's who was the principal officer or a member of the association immediately before such dissolution.

(4) Where a business stands discontinued any notice order or requisition required to be served under this Act, on the person discontinuing the business may be served on the person personally or on any individual who was the person's agent at the time of discontinuance.

(5) The validity of any notice issued under this Act or the validity [1][of any service] of a notice under this Act shall not be called into question after the notice has been complied with in any manner.

[2][(6) For the purposes of clause (bb) of sub-section (1) and sub-section (2), a registered person shall be deemed to have received the notice, order or requisition electronically at the expiry of seventy two hours of sending the same through e-mail or to the e-folder maintained for the purposes of his e-filing of returns].

[3][(7), (8) and (9) ***]

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76. (1) Clerical or arithmetical errors in any assessment, adjudication, order or decision may, at any time, be corrected by the officer of the SRB who made the assessment or adjudication or passed such order or decision or by his successor in office, through an order made under this section. **Correction of clerical errors.**

(2) Before any correction is made under sub-section (1), a notice shall be given to the registered person affected by such correction.

[1] Substituted words by Sindh Act No. XXIV of 2016, dated 21st July, 2016.
[2] Substituted sub-section by Sindh Act No. VII of 2023, dated 14th March, 2023.
[3] Omitted sub-sections by *ibid.*

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77. An officer of the SRB not below the rank of Assistant Commissioner SRB may, [1][on written request of a registered person, issue [2][to that registered person] an attested duplicate of any document filed by that person with the officer of the SRB [3][or any notice or order issued against that person], on payment of [4][1000] rupees per document or [5][250] rupees per page of such document, whichever is higher[6][***]]. **Issuance of duplicate of sales tax documents.**

78. The Board may issue such orders, instructions and directions to all officers of the SRB, as it may deem necessary to administer and implement the provisions of this Act and any rules made thereunder. **Power to issue orders, instructions and directions.**

79. All officers of the SRB and other persons employed in the execution of this Act and the rules made there under shall observe and follow the orders, instructions and directions of the Board: **Officers of the SRB to follow Board's orders.**

Provided that no such orders, instructions or directions shall be given so as to interfere with the discretion of officers of the SRB in the exercise of their quasi-judicial functions.

CHAPTER-XIII
MISCELLANEOUS

80. In computing the period of limitation prescribed for any appeal or application under this Act, the day on which the order complained of was served and, if the concerned person was not furnished with a copy of the order, the time requisite for obtaining a copy of such order shall be excluded. **Computation of limitation period.**

81. Where any time or period has been specified under any of the provisions of the Act or rules made there-under within which any act or thing, including submission of an application, filing of a return or payment of tax, is to be done, the Board may, in any case or class of cases, permit **Condonation of time-limit**

[1] Substituted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[2] Inserted words by Sindh Act No. VII of 2023, dated 14th March, 2023.
[3] Inserted words by *ibid.*
[4] Substituted figure by *ibid.*
[5] Substituted figure by *ibid.*
[6] Omitted words by *ibid.*

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such application to be made or such act or thing to be done within such time or period as it may consider appropriate**:**

Provided that the Board may, by notification in the official Gazette, and subject to such limitations or conditions as may be specified therein, empower any Commissioner SRB to exercise the powers under this section in any case or class of cases.

[1]***[Explanation.-*** For the purpose of this section, the expression "act or thing to be done" includes any act or thing to be done by registered person or by the authorities specified in section 34 of this Act.]

[2][81A. The Board may, subject to such conditions and limitations as it may deem appropriate, delegate, to its Chairman or a Member or to an officer of the SRB, any of its functions and powers as assigned to it under this Act.]

Delegation of functions and powers by the Board.

82. (1) No suit [3][or other legal proceedings] shall be brought in any civil court to set aside or modify [4][any notice issued,] any order passed, any assessment made, any tax levied, any penalty or default surcharge imposed [5][any collection of tax made or any action taken for collection or recovery of any tax or arrears of tax] under this Act.

Bar of suits, prosecution and other legal proceedings.

(2) No suit, prosecution or other legal proceeding shall lie against the Government or against [6][the Board or any officer of the Board or against any public servant] in respect of any [7][action taken or any notice issued or any decision made or any order] passed in good faith under this Act.

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(3) Notwithstanding anything in any other law for the time being in force, no investigation or inquiry shall be undertaken or initiated by any governmental agency against any officer or official for anything done in his official capacity under this Act, rules, instructions or directions made or issued there under without the prior approval of the Board.

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[1] Added explanation by Sindh Act No. XXIV of 2017, dated 19th July, 2017.
[2] Added new section by Sindh Act No. VII of 2023, dated 14th March, 2023.
[3] Added words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.
[4] Added words and comma by *ibid.*
[5] Substituted words by *ibid.*
[6] Substituted words by Sindh Act No. II of 2024, dated 30th June, 2024.
[7] Substituted words by Sindh Act No. XXXVI of 2015, dated 13th July, 2015.

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Repeal and Saving.

83. (1) The Sindh Sales Tax Ordinance, 2000 shall stand repealed with effect from the date this Act comes into force.

(2) Subject to sub-section (3), in making any assessment in respect of any financial year ending prior to the date notified under sub-section (3) of section 1, the provisions of the repealed Ordinance shall in so far as these relate to the amount of sales tax payable in such financial year as if this Act had not come into force.

(3) The assessment, referred to in sub-section (2), shall be made by the officer of the SRB competent under this Act to make an assessment in respect of a financial year beginning after the date notified under sub-section (3) of section 1 [1][of the repealed Ordinance], in accordance with the procedure specified in this Act.

(4) The recovery of any sum found due as a result of the assessment under sub-section (2) shall be recovered under the provisions of this Act.

(5) Any proceeding under the repealed Ordinance pending on the date notified under sub-section (3) of section 1 before any authority, the Appellate Tribunal or any Court by way of appeal, reference, revision or prosecution shall be continued and disposed off as if this Act had not come into force.

(6) Any proceeding relating to an assessment in respect of any financial year ending prior to the date notified under sub-section (3) of section 1 which is initiated after the date notified under sub-section (3) of section 1 will be initiated and conducted in accordance with the procedure specified in this Act.

(7) Any sales tax payable under the repealed Ordinance may be recovered under this Act, but without prejudice to any action already taken for the recovery of the amount under the repealed Ordinance.

Act to override other laws.

[2][83A. The provisions of this Act shall have overriding effect notwithstanding anything contrary or inconsistent contained in any other law for the time being in force.]

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[1] Inserted words by Sindh Act No. XVII of 2014, dated 8th July, 2014.
[2] Inserted new section by Sindh Act No. VII of 2023, dated 14th March, 2023.

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Validation.

[1][84. [2][(1)] Notwithstanding anything contained in this Act or any law for the time being in force, or any judgment, decree or order of any court, the notifications issued by the Board and the notices issued or orders passed by the officers of SRB for registration of taxpayer or for levy, collection, withholding, payment recovery of tax on renting of immovable property services [3][or for disallowing the claim, reclaim, adjustment or deduction of input tax on the services acquired or procured from a person who is liable to be registered under the Act but is not actually registered or who does not hold registration number] shall be deemed to have been validly issued or passed under this Act[:][4]]

[5][Provided that the levy and collection of sales tax on renting of immovable property services on any date on or after the first day of July, 2015 shall be deemed to be and shall always be deemed to have been validly levied and collected, notwithstanding anything contained in this Act or any law for the time being in force or any judgment, decree or order of any court[:][6]]

[7][Provided further that the addition of clause (bb) in section 15A shall be deemed to be and shall always be deemed to have validly added on and from the first day of July 2016 notwithstanding anything contained in this Act or any law for the time being in force or any judgment, decree or order of any Court]

[8][(2) All notifications and orders issued and notified in exercise of the powers conferred upon Government or with the approval of Government under this Act, before the commencement of the Sindh Finance Act, 2019, shall be deemed to have been validly issued and notified in exercise of those powers and with the approval of Government, as the case may be.]

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[1] Inserted section by Sindh Act No. IV of 2016, dated 16th February, 2016.
[2] Numbered as sub-section (1) by Sindh Act No. XII of 2019, dated 10th July, 2019.
[3] Inserted words by Sindh Act No. VII of 2023, dated 14th March, 2023.
[4] Replaced full-stop by a colon by Sindh Act No. VII of 2018, dated 11th April, 2018.
[5] Added proviso by *ibid.*
[6] Replaced full-stop by colon by Sindh Act No. VII of 2023, dated 14th March, 2023.
[7] Added proviso by *ibid.*
[8] Added sub-section by Sindh Act No. XII of 2019, dated 10th July, 2019.

THE SINDH SALES TAX ON SERVICES ACT, 2011
SINDH ACT NO. XII OF 2011

[1][FIRST SCHEDULE
(List of exempt services)
[See section 10(1)]

S.No	CPC	Description	Conditions and Restrictions
(1)	(2)	(3)	(4)
1	54	Construction services except those falling under CPC code 546	The exemption shall be applicable to services provided or rendered in relation to:- (1) Construction and development of Export Processing Zone (EPZ), Special Economic Zone (SEZ) and diplomatic and consular buildings; (2) Construction of an independent private residential house, having total covered area not exceeding 10,000 square feet meant for own use by the recipient of the services; (3) Construction relating to such of the low-cost affordable public housing projects as are sponsored and funded by the Federal Government or by the Government of Sindh, subject to the condition that the houses are built or constructed on plot of upto 125 square yards or covered area of the apartment and flats so built or constructed under the project, does not exceed 900 square feet; (4) Maintenance and repair in relation to agriculture, horticulture, animal husbandry and dairy farming; and (5) Construction services related to construction work undertaken by a person whose annual turnover does not exceed four million rupees in a financial year.
2	611	Wholesale trade services, except on a fee or contract basis	The exemption shall not be applicable to services provided or rendered by ship chandlers.
3	62	Retail trade services except those falling under CPC code 625	The exemption shall not be applicable to services provided or rendered on fee or contract basis.

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[1] Substituted First Schedule by Sindh Act No. XVI of 2025, dated 02nd July, 2025.

4	63	Accommodation, food and beverage services	The exemption shall be applicable to services provided or rendered in relation to- (1) Clubs, whose initiation fee for members does not exceed thirty thousand rupees and whose monthly fee/subscription for the members also does not exceed five hundred rupees; (2) Room or unit accommodation services for students in student residences attached to educational institutions; (3) Food served by flight-kitchen on-board the conveyance leaving for a destination outside Pakistan; and (4) Restaurants and caterers whose annual turnover does not exceed five million rupees in a financial year except those which are – (i) air-conditioned on any day in a financial year or located within the building or premises of air- conditioned shopping malls or shopping plazas; or (ii) located within the building, premises or precincts of any hotel, motel, guest house, farmhouse or club whose services are liable to sales tax; or (iii) providing or rendering services in the building, premises or precincts, hall or lawn of any hotel, motel, guest house, farmhouse, marriage hall and lawn or club whose services are liable to sales tax; or (iv) franchisers or franchisees; or (v) having more than one branch or outlet in Sindh; or (vi) having total utility bills (gas, electricity and telephone) exceeding rupees forty thousand in any month during a financial year.

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5	64	Passenger transport services	The exemption shall not be applicable to services provided or rendered in relation to- (1) Rent a car and vehicle rental services; (2) Services provided or rendered by the owners or drivers of the vehicles using the cab aggregator services; and (3) Chartered flight services within Sindh or originating from any air field in Sindh.
6	672	Storage and warehousing services	The exemption shall be applicable to services provided or rendered in relation to [1][food grains and fresh vegetables and fruits not subjected to further processing] commodities.
7	673	Supporting services for railway transport	Nil
8	69	Electricity, gas and water distribution (on own account) except those falling in CPC Code 69111	Nil
9	71110	Central banking services	Nil
10	713	Insurance and pension services (excluding reinsurance services), except compulsory social security services	The exemption shall be applicable to services provided or rendered in relation to – (1) Life insurance, other than group life insurance, of individuals for insurance policy coverage of upto [2][thirty-five] hundred thousand rupees; (2) Crop Insurance; (3) Health insurance services, other than group health insurance services, provided or rendered to individuals covered within the meaning of sub- clause (a) of clause (63) of section 2; and (4) Marine insurance for exports.

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[1] Substituted words by Sindh Act No. XX of 2026, dated 01st July, 2026.
[2] Substituted word by *ibid.*

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[1][10A	714	Reinsurance services	This exemption shall be applicable to the reinsurance services provided or rendered in relation to crop insurance and marine insurance for exports.]
11	71552	Financial market regulatory services	The exemption shall be applicable to services provided or rendered by the State Bank of Pakistan, Competition Commission of Pakistan and Securities and Exchange Commission of Pakistan.
12	7211	Rental or leasing services Involving own or leased property	The exemption shall be applicable to services provided or rendered in relation to- (1) Renting of immovable property by a religious body to another religious body; (2) Renting of vacant land or premises solely used for agriculture, aquaculture, farming, forestry or animal husbandry purposes; and (3) Renting of buildings solely used for residential purposes or solely used as hostels and boarding homes of a recognized educational institution.
13	7212	Trade services of building	Nil
	7213	Trade services of vacant and subdivided land	
14	7331	Licensing services for the right to use computer software and databases	The exemption shall be applicable to services exported and delivered outside Pakistan, subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.
	8313	Information technology (IT) consulting and support services	

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[1] Inserted new entries by Sindh Act No. XX of 2026, dated 01st July, 2026.

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	8314	Information technology (IT) design and development services	
	8315	Hosting and information technology (IT) infrastructure provisioning services	
	8316	IT infrastructure and network management services	
15	81	Research and development services	The exemption shall be applicable to the services provided or rendered by educational institutions recognized by the Higher Education Commission of Pakistan (HEC) and/or Sindh Higher Education Commission.
16	822	Accounting, auditing and bookkeeping services	The exemption shall be applicable to services exported and delivered outside Pakistan, subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.
17	835	Veterinary services	Nil
18	8363	Sales of advertising space or time (except on commission)	The exemption shall be applicable to services provided or rendered in relation to- (1) Advertisements financed out of the funds provided by a government under grant in aid agreements; (2) Advertisements conveying public service message in relation to polio eradication programme by UNICEF; (3) Sale of advertising space in print media (except on commission) falling under CPC Code 83631; and (4) Sale of internet advertising space (except on commission) on the website of such of the newspapers and periodicals as are published in Sindh.

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19	844	News agency services	Nil
20	845	Library and archive services	Nil
21	853	Cleaning services	The exemption shall be applicable to the services provided or rendered in relation to fumigation and cleaning services for the purpose of agriculture, horticulture, animal husbandry or dairy farming.
22	855	Travel arrangement, tour operator and related services	The exemption shall be applicable to tour operators' services provided or rendered in relation to- (1) Hajj and Umrah; and (2) a journey organized or arranged for use by an educational institution other than a commercial, training or coaching centre, for imparting skill or knowledge or lesson on any subject or field.
23	85931	Telephone call centre services	The exemption shall be applicable to call centre services exported and delivered outside Pakistan, subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.
	85999	Other support services n.e.c.	
24	85961	Convention assistance and organization services	The exemption shall be applicable to such convention assistance and organizing services as are provided or rendered by such marriage halls and lawns which are located on plots measuring 800 square yards or less; provided that they are not- (1) located in air-conditioned premises; or (2) located within the building, premises or precincts of a hotel, motel, guest house, farmhouse, restaurant or club whose services are liable to tax; or

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			(3) owned, managed or operated by caterers whose services are liable to tax; or (4) franchisers or franchisees; or (5) having branches or more than one hall or lawn in Sindh.
25	861	Support and operation services to agriculture, hunting, forestry and fishing	The exemption shall not be applicable to the services provided or rendered in relation to "Support and operation services to hunting" falling under CPC Code 8613.
26	871	Maintenance and repair services of fabricated metal products, machinery and equipment	The exemption shall be applicable to services provided or rendered – (1) in relation to machinery and equipment used for the purpose of agriculture, horticulture, animal husbandry and dairy farming; (2) by auto workshop including authorized service station, whose annual turnover does not exceed rupees four million in a financial year; (3) by workshops for electric or electronic equipment or appliances, including computer hardware, whose annual turnover does not exceed rupees four million in a financial year; and (4) by car or automobile washing or similar stations, whose annual turnover does not exceed rupees four million in a financial year.
27	88	Manufacturing services on physical inputs owned by others	The exemption shall be applicable to services provided or rendered in relation to such manufacturing or processing for others on toll basis (as are levied to Federal sales tax under the Sales Tax Act, 1990) except the services provided to non-industrial consumer.
	892	Moulding, pressing, stamping, extruding and similar plastic manufacturing services	
	893	Casting, forging, stamping and similar metal manufacturing services	

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28	8912	Printing and reproduction services of recorded media, on a fee or contract basis	The exemption shall be applicable to the services provided in respect of newspapers, periodicals, journals and text books.
29	91	Public administration and other services provided to the community as a whole; compulsory social security services	The exemption shall be applicable to services provided or rendered by the Federal Government, Government and the Local Governments.
30	92	Education services	[1][The exemption shall be applicable to – (1) pre-primary, primary, secondary, post-secondary non-tertiary and tertiary education services, falling under CPC codes from 921 to 925, where the amount of fee/charges for such services does not exceed rupees five hundred thousand per annum per student; (2) sports education services, falling under CPC Code 92912, provided by an individual being not an employee; and (3) special education for the children with special needs and education under adult literacy programme.]
31	931	Human health services	The exemption shall not be applicable to- (1) the services of cosmetic and plastic surgery for aesthetic purposes; (2) the services provided by medical practitioners and consultants where consultation fee or charges exceed rupees three thousand per session or visit; and (3) the bed/room services of hospitals where per day charges for such rooms/beds, including all fixed charges, exceed rupees twenty five thousand per room/bed.

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[1] Substituted entries by Sindh Act No. XX of 2026, dated 01st July, 2026.

32	931	Human health services	The exemption shall be applicable to services provided or rendered by beauty parlours, beauty clinics and slimming clinics whose annual turnover does not exceed rupees two and a half million in a financial year, except those which are- (1) located within the building, premises and precincts of a hotel, motel, guest house or club whose services are liable to tax; or (2) franchisers or franchisees; or (3) having more than one branch or outlet in Sindh; or (4) having total utility(electric, gas and telephone) bill exceeding rupees twenty five thousand in any month during a financial year.
	972	Beauty and physical well-being services	
33	932	Residential care services for the elderly and disabled	Nil
	933	Other social services with accommodation	
	934	Social services without accommodation for the elderly and disabled	
	935	Other social services without accommodation	
34	944	Remediation services	The exemption shall be applicable to services provided or rendered by Government.
	949	Other environmental protection services n.e.c.	
35	95	Services of membership organizations	The exemption shall not be applicable to the services provided against fee and charges except against fixed membership fee.
36	96150	Motion picture projection services	Nil

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37	963	Services of performing and other artists	The exemption shall not be applicable to services provided or rendered by stage designers, set designers, lighting designers and costume designers.
38	964	Museum and preservation services	Nil
39	966	Services of athletes and related support services	Nil
40	971	Washing, cleaning and dyeing services	The exemption shall be applicable to services provided or rendered by laundries and dry cleaners whose annual turnover does not exceed rupees two and a half million in a financial year except those which are – (1) located within the building, premises and precincts of a hotel, motel, guest house or club whose services are liable to tax; or (2) franchisers or franchisees; or (3) having more than one branch or outlet in Sindh; or (4) having total utility(electric, gas and telephone) bill exceeding rupees twenty five thousand in any month during a financial year.
41	973	Funeral, cremation and undertaking services	Nil
42	98	Domestic services	Nil
43	99	Services provided by extraterritorial organizations and bodies	Nil

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44.	Respective CPC Codes	All services	The exemption shall be available to the services provided by a person whose total annual turnover does not exceed rupees four million in a financial year, excluding the following:- (1) Services provided to withholding agents as notified under section 13; (2) Services provided to persons registered with SRB and businesses registered with FBR under the Sales Tax Act, 1990 or the Income Tax Ordinance, 2001; (3) Services under the service categories where different exemption threshold based on annual turnover is provided under this Act; and (4) Services which were not exempt on account of annual turnover threshold basis as on 30th June, 2025.

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[1][**SECOND SCHEDULE**

PART-I

List of Services subject to a rate higher than standard rate)

[See proviso to section 8(1)]

S.No.	CPC code	Description	Rate
(1)	(2)	(3)	(4)
1	83159	Other hosting and IT infrastructure provisioning services provided in respect of collocation services	19.50%
2	841	Telephony and other telecommunications services	19.50%
3	842	Internet telecommunications services	19.50%
4	85230	Security systems services including vehicle tracking services and other tracking	19.50%
5	87340	Installation services of radio, television and communications equipment and apparatus provided by telephony, internet and security system service providers	19.50%

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[1] Substituted Second Schedule by Sindh Act No. XVI of 2025, dated 02nd July, 2025.

THE SINDH SALES TAX ON SERVICES ACT, 2011

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PART-II

(List of Services liable to tax at a rate lower than standard rate)

[See proviso to section 8(1)]

General Conditions:

(1) The input tax deduction shall not be admissible against the output tax paid on the services or class of services specified in this Part except where option to opt for reduced rate, as provided in condition (2) below, is not exercised.

(2) For the services specified against S. Nos. 1, 7, 9, 19, 20 and 32 in the Table below, to avail the reduced rate, the service provider shall e-file an option to charge, collect and pay sales tax at the rates specified herein in the manner as prescribed.

TABLE

S. No	CPC Code	Description	Rate	Conditions and Restrictions
(1)	**(2)**	**(3)**	**(4)**	**(5)**
[1][1	54540	Ready-mix concrete services	8%	Nil]
[2][1A	54232	Services of dredging and rock and silt removal	8%	Nil
1B	54	Construction services	(a) one hundred rupees per square yard of land; and (b) fifty rupees per square foot of constructed covered area	This rate shall apply to the services provided or rendered by property developers or promoters]

[1] Substituted entries by Sindh Act No. XX of 2026, dated 01st July, 2026.

[2] Inserted new entries by *ibid.*

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2	54	Construction services	5%	The rate shall apply to construction services in relation to Government Civil Works for which the expenditure is paid out of the expenditure budget of the Federal Government, Government or the Local Government or the Cantonment Board
3	612	Wholesale trade services on a fee or contract basis	(a) 8%	(a) The rate shall apply to the services provided or rendered by – (1) Auctioneer; and (2) Car or automobile dealer (b) The rate shall apply to the services provided or rendered by an Indenter from a place of business in Sindh for which the registered person receives the value of the services from a place outside Pakistan in foreign exchange through banking channels in the business bank account of the registered person in the manner prescribed by the State Bank of Pakistan.
	62	Retail trade service	(b) 3%	

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4	633	Food serving services	8%	The rate shall apply to the services provided or rendered by restaurants including the restaurants located in hotels, motels, guest houses or farmhouses, where payment against tax invoices for restaurant services is received through debit or credit cards, mobile wallets or QR scanning.
	634	Beverage serving Services		
5	64115	Taxi services	5%	The rate shall apply to the services provided or rendered by the owners or drivers of the vehicles using the cab aggregator services.
6	64116	Rental services of passenger cars with operator	8%	The rate shall apply to the services provided or rendered by rent-a-car and vehicle rental service.
	64118	Local bus and coach charter services		
	660	Rental services of transport vehicles with operators		
7	6511	Road transport services of freight [1][except transportation of petroleum oils through oil tankers]	8%	Nil

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[1] Inserted words by Sindh Act No. XX of 2026, dated 01st July, 2026.

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8	6511	Road transport services of freight	3%	The rate shall apply to the services provided or rendered by truck addas or through bus or wagon stands excluding transportation or carriage of – (a) petroleum oils through oil tankers; (b) automotive vehicles, classified under tariff headings of Chapter 87 of the First Schedule to the Customs Act, 1969 as are transported or carried through specialized vehicle carriers; and goods and cargo through vehicles operated by Fleet Logistic Companies having not less than 25 vehicles in its fleet.
9	6513	Transport services via pipeline	8%	Nil
10	67410	Bus station services	5%	Nil
11	6742	Highway, bridge and tunnel peration services	5%	Nil
12	67430	Parking lot services	5%	Nil
	67440	Towing services for commercial and private vehicles		

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13	67910	Freight transport agency services and other freight transport services	Rs.1,000 (Rupees one thousand) per bill	The rate shall apply to the services provided or rendered [1][***] in respect of issuance of bill of lading, house bill of lading, airway bill and house airway bill.
14	71331	Motor vehicle insurance services	5%	This rate shall apply to motor vehicle third-party insurance as required under the Provincial Motor Vehicle Ordinance, 1965 (West Pakistan Ordinance No. XIX of 1965).
15	71592	Foreign exchange services	3%	The rate shall apply to the services involving consideration of "spread" charges as permitted by the State Bank of Pakistan in relation to the buying and selling of foreign currencies.
[2][16	71610	Insurance brokerage and agency services	2%	This rate shall apply to services of insurance agents.
			3%	This rate shall apply to services of insurance brokers.]

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[1] Omitted words by Sindh Act No. XX of 2026, dated 01st July, 2026.
[2] Substituted entries by *ibid.*

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17	7211	Real estate services involving own or leased property including rental or leasing services involving own or leased property	3%	The rate shall apply to the rental or leasing services including renting, letting, sub-letting, leasing, sub-leasing, licensing or similar other arrangements of immovable property for use in the course or furtherance of business or commerce.
18	722	Real estate services on a fee or contract basis	8%	The rate shall not apply to services falling under CPC code 7224.
19	733	Licensing services for the right to use intellectual property and similar products	8%	The rate shall not apply to services falling under CPC code 7331 and 7335.
	83960	Trademarks and Franchises		
20	7331	Licensing services for the right to use computer software and databases	3%	
	83131	IT consulting services		
	83132	IT support services		
	8314	Information technology (IT) design and development services		The rate shall not apply to the services falling under CPC Code 83159
	8315	Hosting and Information technology (IT) infrastructure provisioning services		
	8316	IT infrastructure and network management services		
	843	On-line content		
21	81	Research and development services	8%	Nil

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[1][22	821	Legal services	8%	Nil]
	823	Tax consultancy and preparation services		
	824	Insolvency and receivership services		
23	83117	Business process management services including distribution services	5%	The rate shall apply to the supply chain management and distribution services provided or rendered by a registered person in relation to the drugs registered under the Drugs Act, 1976 (Act No. XXXI of 1976).
24	83214	Historical restoration architectural services	8%	Nil
25	838	Photography services and photographic processing services	8%	Nil
26	83919 83920	Other specialty design services Design originals	5%	The rate shall apply to the services provided or rendered by Fashion Designers.
27	8461	Radio and television broadcast originals	8%	Nil
	8462	Radio and television channel programmes		
	9612	Motion picture, videotape, television and radio programme production services		
	96139	Other post-production Services		

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[1] Substituted entries by Sindh Act No. XX of 2026, dated 01st July, 2026.

28	8463	Broadcasting services and multi-channel programme distribution services except [1][CPC] code 84631	8%	Nil
			2%	The rate shall apply to the services provided or rendered by "Stand-alone Cable TV Operators" for this purpose "Stand-alone Cable TV Operator" means a person whose principal activity is the provision of services of "Cable TV Operators" and whose other Service related business activity, if any, is restricted to the provision of the taxable services of "advertisement on cable TV network".
29	85240	Armoured car services	8%	Nil
	85250	Guard services		
	85290	Other security Services		
30	853	Cleaning services	8%	Nil
31	855	Travel arrangement, tour operator and related services	5%	Nil
32	85931	Telephone call centre services	3%	The rate shall apply to the services provided or rendered by call centres.
	85991	Other information services		

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[1] Substituted term/words by Sindh Act No. XX of 2026, dated 01st July, 2026.

33	85999	Other support services n.e.c.	8%	The rate shall apply to the services provided or rendered by an auctioneer.
[1][34	872	Repair services of other goods	8%	Nil]
35	88	Manufacturing services on physical inputs owned by others	8%	The rate shall apply to the services provided or rendered to non-industrial consumers.
36	891	Publishing, printing and reproduction services	5%	Nil
37	892	Moulding, pressing, stamping, extruding and similar plastic manufacturing servics	8%	The rate shall apply to the services provided or rendered to non- industrial consumers.
	893	Casting, forging, stamping and similar metal manufacturing services		
[2][38	92	Education services	3%	This rate shall apply to:- (1) pre-primary, primary, secondary, post-secondary non-tertiary and tertiary education services, falling under CPC codes from 921 to 925, where the amount of fee/charges for such services exceeds rupees five hundred thousand per annum per student; and (2) Other education and training services and educational support services falling under CPC 929 other than CPC Code 9292.

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[1] Substituted entries by Sindh Act No. XX of 2026, dated 01st July, 2026.
[2] Substituted entries by *ibid.*

	9292	Educational support services	5%	Nil]
39	931	Human health services	3%	The rate shall apply to- the services provided or rendered by medical practitioners and consultants, other than the services in relation to cosmetic and plastic surgery, where consultation fee or charges exceed rupees three thousand per session or visit; and (2) the bed/room services of ospitals where per day charges for such rooms/beds, including all fixed charges, exceed rupees twenty five thousand per bed/ room.
40	961	Audio-visual and related services	8%	Nil
41	965	Sports and recreational sports services	Rs. 200 per person	The rate shall apply to the services of entry in race club for witnessing race event.
42	965	Sports and recreational sports services	8%	Nil
43	969	Other amusement and recreational services	8%	Nil
44	971	Washing, cleaning and dyeing services	5%	Nil
[1][45	972	Beauty and physical well-being services	8%	Nil]

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[1] Substituted entries by Sindh Act No. XX of 2026, dated 01st July, 2026.

46	97990	Other miscellaneous services n.e.c.	5%	Nil

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