

GOVERNMENT OF PAKISTAN  
MINISTRY OF FINANCE, ECONOMIC AFFAIRS,  
STATISTICS AND REVENUE  
(REVENUE DIVISION)

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Islamabad, the 10<sup>th</sup> June, 2013.

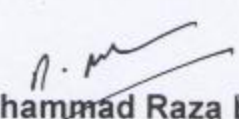
**NOTIFICATION**  
**(CUSTOMS, SALES TAX, FEDERAL EXCISE AND INCOME TAX)**

**S.R.O. 494(I)/2013.-** In exercise of the powers conferred by section 34A of the Sales Tax Act, 1990, sub-section (4) of section 16 of the Federal Excise Act, 2005, section 19 of the Customs Act, 1969 (IV of 1969) and section 183 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Government is pleased to exempt the whole amount of default surcharge, penalty and other surcharge payable by a person against whom an amount of sales tax, federal excise duty, customs duty or income tax (including withholding tax) is outstanding on account of any audit observation, audit report, show cause notice, adjudication or assessment order, or who has failed to pay any amount of sales tax, federal excise duty, customs duty and income tax (including withholding tax) or claimed inadmissible input tax credit, adjustment, refund, drawback or rebate due to any reason, subject to the condition that the whole outstanding principal amount of sales tax, federal excise duty, customs duty or income tax (including withholding tax), as the case may be, is paid by the 30<sup>th</sup> June, 2013.

2. The benefit of this Notification shall not be available to cases of fraudulent refunds, drawback or any case involving tax or duty fraud or where prosecution proceedings have been initiated.

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**[C.NO. 1/28-STB/2013]**

  
**(Mohammad Raza Baqir)**  
Additional Secretary