

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

Islamabad, the 28th February, 2014.


**NOTIFICATION
(SALES TAX)**

S.R.O. (I)/2014.— In exercise of the powers conferred by clause (b) of sub-section (1) of section 8 of the Sales Tax Act, 1990, the Federal Government is pleased to direct that the following further amendment shall be made in its Notification No. S.R.O. 490(I)/2004, dated the 12th June, 2004, namely: -

In the aforesaid Notification,-

- (i) in clause (h), the word "and" shall be omitted; and
- (ii) in clause (i), for the full stop at the end, a semicolon and the word "; and" shall be substituted, and thereafter the following shall be added, namely: -
 - "(j) goods on which adjustment or deduction of duty and sales tax is claimed under sub-rule (1) of rule 6 of the Federal Excise Duty and Sales Tax on Production Capacity (Aerated Water) Rules, 2013 in excess of seventy two percent of the gross amount payable in the month as determined under rule 4 read with rule 5 of the said Rules. The excess unadjusted amount may be carried forward to the subsequent month, subject to the condition that no refund on account of unadjusted duty and taxes shall be admissible."

[C. No. 1/47-STB/2013]


(Muhammad Ashraf Khan)
Additional Secretary