

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

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Islamabad, the 10<sup>th</sup> March, 2010.

**NOTIFICATION**  
**(SALES TAX AND FEDERAL EXCISE)**

**S.R.O. 160(I)/2010.**— In exercise of the powers conferred by section 34A of the Sales Tax Act, 1990 and sub-section (4) of section 16 of the Federal Excise Act, 2005, the Federal Government is pleased to exempt whole of the amount of default surcharge and penalties payable by a registered person located in districts of Hangu, Bannu, Tank, Kohat, Chitral, Charsadda, Peshawar, Dera Ismael Khan, Batagram, Lakki Marwat, Sawabi and Mardan against whom an amount of sales tax or federal excise duty is outstanding on account of any audit observation, audit report, show cause notice or any adjudication order or who has failed to pay any amount of sales tax or federal excise duty or claimed inadmissible input tax adjustment or refund or drawback due to any reason, subject to the condition that the outstanding principal amount of sales tax or federal excise duty is paid by or before the 30<sup>th</sup> June, 2010:

Provided that exemption of default surcharge and penalties under this notification shall not be applicable to cement, sugar, beverages and cigarette sectors.

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**[C. No. 1(23)CEB/91]**

**(Mahmood Alam)**  
Additional Secretary