GOVERNMENT OF PAKISTAN
FEDERAL BOARD OF REVENUE
(REVENUE DIVISION)
(INLAND REVENUE)
*****

C.No.3(10)ST-L&P/09 Islamabad, the 26th February, 2009

## SALES TAX GENERAL ORDER 08 OF 2009

SUBJECT: PROCEDURE FOR EXERCISE OF POWERS BY COLLECTORS UNDER SECTION 74 OF THE SALES TAX ACT, 1990.

With a view to mitigating the hardships of taxpayers and to ensuring transparency and fairness in deciding cases of condoning time delays or allowing extension in terms of powers conferred under Section 74 of the Sales Tax Act, 1990, the Board is pleased to delegate such powers to the respective Collectors of Sales Tax and Federal Excise.

2. For the exercise of the said powers the following procedure shall be followed, namely: —

(i) the registered person shall apply to the Collector having jurisdiction for extension of time period specifying the grounds or reasons of delay;

(ii) the Collector after considering the grounds or reasons mentioned therein shall examine the case for decision;

(iii) the Collector may solicit further information/ documents from the registered person or his authorized representative;

(iv) the Collector shall decide the matter on merit in each case within thirty days from the receipt of the request in the RTO or LTU;.

(v) in case the Collector calls for further information, the said period shall be reckoned from the day of receipt of such information provided that such extended period shall not exceed fifteen days in addition to time stipulated under clause (iv) above; and

(vi) the Collector shall record reasons for approval or rejection of the request of the registered person / applicant.

3. If there are valid reasons, the Collector may condone delay up to one year beyond the limitation provided under the statutory provisions of Sales Tax Act or rules made thereunder.

4. The cases of limitation under the Federal Excises Act, 2005 or rules made thereudner shall, mutatis mutandis be disposed of under the aforesaid provision.

5. The Collector shall furnish a monthly report of cases processed in a calendar month to concerned Director General on seventh of every month in the following format:

| Sr.No | Name of registered person | Sales Tax registration No. | Date of initial application | Date of complete information | Date of decision | Days condoned |
|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |

6. The information given at the paragraph no. 5 may be stored in soft form.

7. The STGO No. 54 / 2008 dated 21st November, 2008 is hereby rescinded and the cases already under process in the Board or the RTO/LTU under the said STGO shall be transferred to the concerned Collector.

(Muhammad Sadiq)
Secretary (ST&FE-L&P)

Copy to:

All Director Generals, RTOs/ LTUs

(Muhammad Sadiq)
Secretary (ST&FE-L&P)