GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE
(SALES TAX WING)

C.NO.3 (56) – STP / 96 Islamabad the 29th July, 1999.

SALES TAX GENERAL ORDER NO. 7 / 1999.

SUJECT: **REPORTS REGARDING NON-ACCEPTING OF MONTHLY RETURNS FILED LATE BY THE DESINGNATED BRANCHES OF NATIONAL BANK OF PAKISTAN.**

It has been reported that some of the designated branches of the National Bank of Pakistan do not accept the prescribed Return-Cum-Payment Challans from registered persons if presented at the bank counter after the prescribed due date (generally, the 15th day of a month).

2. It is clarified that in case where a registered person submits the prescribed Return-Cum-Payment Challans after the prescribed due date, the designated branch of National Bank of Pakistan should still accept the same. The bank's acceptance of such late-tendered Return-Cum-Payment Challans shall invariably be considered without prejudice to the additional tax and any other action as prescribed under the Sales Tax Act,1990, for such late- filing or against such late-filers. In other words, while officers of the Sales Tax Collectorate shall proceed against the late- filers in accordance with the law, the designated branches of National Bank of Pakistan shall not refuse late-submission of the prescribed Return-Cum-Payment Challans.

3. The directive contained in this General Order has the concurrance of the National Bank of Pakistan (Head Office), Karachi, vide their letter No.MDD/SES/98 dated 12.09.1998 received in response to the CBR's fax C.NO.3 (56) – STP / 96 dated 12.09.1998. All designated National Bank of Pakistan branches may be guided accordingly.

(MUHAMMAD ZAHIR UDDIN)
SECRETARY (STP)