



GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE

C.No. 3(36)ST-L&P/2009

Islamabad, the 11<sup>th</sup> April, 2013

**SALES TAX GENERAL ORDER NO. 16 /2013**

Subject: **AMENDMENT IN SALES TAX GENERAL ORDER NO. 34/2010**

The Federal Board of Revenue is pleased to direct that in its Sales Tax General Order No. 34/2010 dated 16-09-2010, the following amendments shall be made, namely:-

**1. In para 2,**

**(a) In clause (b),**

**i. Sub-clause (ii) shall be substituted, namely:**

“(ii) who fails to file the return under section 26 or 27 of the Sales Tax Act, 1990 by the end of the calendar month in which the due date falls.”;

**ii. Sub-clause (iii) shall be omitted;**

**iii. in sub-clause (iv),**

1. after the word “return” the words “or statement” shall be inserted; and
2. after the number “114”, the word and number “or 115, as the case may be” shall be inserted;

**iv. in sub-clause (v), the word “monthly” shall be omitted and for the words “for two consecutive quarters” the words “by the end of the calendar month in which the due date falls” shall be substituted;**

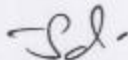
**(b) in clause (d), in sub-clause (i), for the words “invoice summary statement” the words “invoice(s)” shall be substituted.**

**2. In para 3,**

**(a) In clause (ii),**

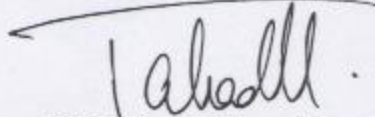
- i. in sub-clause (b), the words "under section 26 of the Act for two consecutive tax periods" shall be omitted;
  - ii. in sub-clause (d), the after the words "return(s)" the words "or statement(s)" and after the number "114" the word and number "or 115" shall be inserted;
  - iii. in sub-clause (e), the word "monthly" and "for two consecutive quarters" shall be omitted and after the word "withholding" the word "tax" shall be inserted.
3. In para 4, after clause (ii), the following new clause shall be added, namely:-

"(iii) the registered person files the return and/or statement along with payment of any dues required under the Act or Income Tax Ordinance, 2001 and the Rules or notifications made thereunder, if he was declared non-active for the reason of non-filing of any return and/or statement."

  
(Fahad Ali Chaudhary)  
Secretary (ST/FED-L&P)

**Circulation:-**

All Chief Commissioners, LTUs/RTOs

  
(Fahad Ali Chaudhary)  
Secretary (ST/FED-L&P)