

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

C.No. 3(7) ST-L&P/2011/144345

Islamabad, the 22nd October, 2014

SALES TAX GENERAL ORDER NO. 84 OF 2014

Subject: **AMENDMENT IN SALES TAX GENERAL ORDER 3/2004**
DATED 12.06.2004.

The Federal Board of Revenue is pleased to make following amendment in the Sales Tax General Order No. 03 / 2004 dated 12th June, 2004, with immediate effect, namely:-

In the aforesaid Sales Tax General Order, in Part III, after para 38F, the following new para shall be inserted, namely:-

“38G. (i) All LTUs / RTOs shall further circulate the copies of the order along with a computer system-generated list of invoices issued by the blacklisted persons as referred to in the preceding para, to all Officers of Inland Revenue having jurisdiction over the registered persons who have claimed credit of input tax or refund on the strength of the invoices issued by the said blacklisted persons.

(ii) The Officer of Inland Revenue receiving the aforesaid list shall issue show-cause notice under section 11 and sub-section (3) of section 21 of the Act to a registered person for rejecting the input tax or refund claimed against the invoices so circulated and further proceed to decide the matter as per law through a self-speaking appealable order and after affording a reasonable opportunity of being heard to such person, in the manner as provided in the said sub-section (3).”


(Shaukat Hayat Cheema)
Secretary IR-ST&FE
(Law, Procedure & Exemptions)