

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

Islamabad, the 5th March, 2018.

**NOTIFICATION
(SALES TAX)**

S.R.O. 277(I)/2018.— In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990 (VII of 1990), the Federal Board of Revenue is pleased to make the following further amendments in Sales Tax Rules, 2006, namely:—

In the aforementioned rules, after rule 150ZQ, a new Chapter XIV-C shall be added, namely:—

**“CHAPTER XIV-C
APPEALS AND ALLIED MATTERS**

“150ZR. Prescribed form of appeal to the Commissioner (Appeals):— An appeal under section 45B shall be in the form and verified in the manner set out in Form STR-23.

150ZS. Date of presentation and filing of Appeals.— Any official authorized by the Commissioner (Appeals) in this behalf shall endorse on the front page of every memorandum of Appeal the date on which it is presented, sign the endorsement and the appeal so endorsed shall be entered in a register as provided under rule 150ZZC.

150ZT. Documents to accompany Appeal.— (1) Every memorandum of Appeal shall be accompanied with the following documents certified along with checklist specifying the documents attached with the memorandum in duplicate, namely:—

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| (a) | the order appealed against; | <input type="checkbox"/> |
| (b) | Notice of Demand; | <input type="checkbox"/> |
| (c) | proof of payment of appeal fee; | <input type="checkbox"/> |
| (d) | a certificate showing the date of service of notice of demand or the impugned order to the appellant; and | <input type="checkbox"/> |

