

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the 04th November, 2020.

NOTIFICATION
(SALES TAX AND FEDERAL EXCISE)

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S.R.O. (I)/2020.- In exercise of the powers conferred by sections 40 and 45A of the Federal Excise Act, 2005, and sections 40C and 50 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Sales Tax Rules, 2006, namely: -

In the said Rules, --

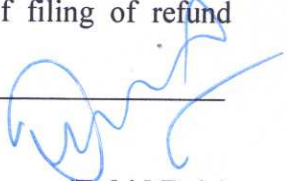
- (a) in Chapter V, in rule 28, in sub-rule (1), in the third proviso, for full stop a colon shall be substituted and thereafter the following new proviso shall be added, namely:-

“Provided also that if a claimant is registered as commercial exporter and exporting same state goods, the period of one hundred and eighty days shall be reckoned from date of filing of return or the date of issuance of BCA, whichever is later”; and

- (b) in Chapter V-A, in rule 39D, for the existing first proviso the following shall be substituted, namely:-

“Provided that the claimant may submit his return without Annex-H and the same may be filed separately at any time but not later than one hundred and twenty days or as the case may be not later than *one hundred and eighty days for commercial exporters* of submission of the return without Annex-H. The date of submission of Annex-H shall be considered as the date of filing of refund claim.”.

[C.No.3(13)ST-L&P/2017(PT)]


(Zahid Baig)
Second Secretary (ST&FE-Policy)