

Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue

Islamabad, the 10th January, 2022.

NOTIFICATION
(SALES TAX)

S.R.O. 43 (I) /2022.— In exercise of the powers conferred by sub-section (1) of section 4 read with sections 40 and 45A of the Federal Excise Act, 2005, and section 50 of the Sales Tax Act, 1990, read with section 3, sub-section (2) of section 6, sub-section (3) of section 7, section 8, clause (ii) of sub-section (2) of section 8B, section 9, clause (c) of sub-section (1) and sub-sections (2A) and (3) of section 22, section 23, section 26, sections 48 and 66 thereof, the Federal Board of Revenue is pleased to direct that the following further amendment shall be made in the Sales Tax Rules, 2006, namely:—

In the aforesaid Rules, in rule 150ZU, the existing provision thereof shall be numbered as sub-rule (1) thereof and thereafter the following new sub-rule (2) shall be added, namely:—

“(2) The appellant shall before filing of appeal in the Appellate Tribunal, send a copy of the memorandum and grounds of appeal to the respondent. In case of filing of reference by the appellant before the High Court, copy of reference shall be sent to the respondent.”.

[C.No. 3(18)ST-L&P/2013 (Pt)]


(Farooq Azmat Chatha)
Secretary (ST & FE-Policy)