

Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue

Islamabad, 13th January, 2022.

Notification
(Sales Tax)

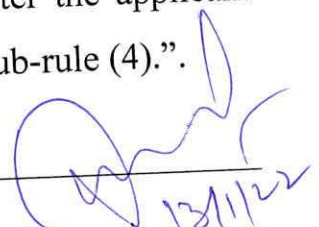
S.R.O.51(I)/2022.-- In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to direct that the following further amendment shall be made in the Sales Tax Rules, 2006, namely:—

In the aforesaid Rules, in rule 11, after sub-rule (2), the following new sub-rules shall be inserted, namely:—

“(2A) After receipt of the application for de-registration by the Commissioner Inland Revenue having jurisdiction, the obligation of the registered person to file monthly sales tax return under section 26 of the Act shall remain suspended, until he is de-registered or his application is rejected, as the case may be;

(2B) Where the Commissioner Inland Revenue desires to conduct audit or inquiry of the applicant to determine his liability, he shall require the applicant, in writing, to provide the requisite records. On receipt of the complete requisite records, entry to this effect shall be made in the computerized system, which shall automatically de-register the applicant on expiry of ninety days thereof, subject to provisions of sub-rule (4).”.

[C.No. 3(6)ST-L&P/2021pt]



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