GOVERMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE
****

Islamabad the 19^{th} September, 2003

NOTIFICATION
(CUSTOMS, SALES TAX AND CENTRAL EXCISE)

S.R.O 924(I)/2003—In exercise of the powers conferred by section 179 of the Customs Act, 1969 (IV of 1969), read with 3 thereof, section 45 of the Sales tax Act, 1990, read with section 30 thereof, and section 33 of the Central Excise Act, 1994 (1 of 1944), and rule 4 of the Central Excise Rules, 1944, the Central Board of Revenue is pleased to direct that the following amendment shall be made in its Notification NO. S.R.O. 377(I)/2002, dated the 15^{th} June, 2002, namely:-

In the aforesaid Notification;-

(a) in the TABLE, against S.No.3 in column (1), for the entry in column (3), the following shall be substituted ;
(i) Sales tax House Karachi.
(ii) Large Taxpayers Unit. "; and

(b) in paragraph 2, -
(i) the word and commas "or, as the case may be, the Large Taxpayers Unit" shall be omitted; and
(ii) for clause (i),the following shall be substituted, namely:-

"(i) cases involving non filing, late filing, short filing and wrong filing of sales tax return which shall, subject to the provisions of section 11A of the Sales tax Act, 1990, be adjudicated by an officer not below the rank of Superintendent or, as the case may be, Senior Auditor of the respective Collectorate, Sales Tax House, Karachi, or of the Large Taxpayers Unit specified in column (3) of the said Table, and all such pending cases, if any shall be transferred to such officers".

[C.No.3(16)ST-L&P/2000]

(Dr. Kamal Azhar Minhas)
Secretary (Sales Tax)