Government of Pakistan
Ministry of Finance & Economic Affairs
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Islamabad, the 20th December, 1997

NOTIFICATION
(Sales Tax)

S.R.O.1307 (I)/97.- In exercise of the powers conferred by clause (b) of sub-section (1) of section 8 of the Sales Tax Act, 1990, and in suppression of its notification No. SRO 556(I)/96 dated the 1st July, 1996, the Federal Government is pleased to direct that a registered person shall not be entitled to reclaim or deduct the input tax paid on goods which are not the direct constituent and integral part of the taxable goods produced, manufactured or supplied, during the course, or in the furtherance, of any taxable activity.

[C.No.2(77)STP/95]

(Sarfraz Ahmed Khan)
Additional Secretary