Government of Pakistan
Central Board of Revenue
****

Islamabad, the 8th July, 1997

NOTIFICATION
(SALES TAX)

S.R.O.508 (I)/97.- In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990, read with section 26 thereof, the Central Board of Revenue is pleased to direct that the following further amendments shall be made in the filing of Monthly Return Rules, 1996, namely:-

(a) in rule 4, after the sub-rule (3), following new sub-rule shall be added, namely:-"(4) Without prejudice to the other entries or requirement of filing of returns and deposit of sales tax payable, every month by the due date, the shipbreakers will not show any amount in any return in the columns relating to "sales tax paid" in respect of **"SALES OR IMPORTS"** unless.-

   (i) the installment of import related sales tax due is actually deposited;

   (ii) the return relates to the tax period, in which the aforesaid installment of import related sales tax due, is deposited;

   (iii) the amount shown in the column "Sales Tax paid" is the same as is actually deposited in that tax period.";

(b) for "Annex-A", the following shall be substituted, namely:-

(Annex – A Sales Tax Return cum challan)

[C.No.2(22)STP/97]

(Ahad Nawaz)
Secretary (Sales Tax)