Government of Pakistan
Central Board of Revenue
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Islamabad, the 8th July, 1997

NOTIFICATION
(SALES TAX)

S.R.O.509 (I)/97.- In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990, read with section 10 thereof, the Central Board of Revenue is pleased to direct that the following amendments shall be made in the Sales Tax Refund Rules, 1996, namely.-

In the aforesaid Rules,-

(a) in rule 5, -

(i) in sub-rule (3), in clause (b).-

(a) for the words "bill of export" the words "Quadruplicate copy of bill of export", shall be substituted;

(b) after the proviso, following new proviso shall be added, namely:-

"Provided further that the original Quadruplicate copy of Bill of Export shall be returned to the claimant after sanction of refund and retention of its photo copy attested by the officer who sanctions the refund.";

(ii) in sub-rule (4), in clause (b), the comma and words", replacement invoice" shall be omitted;

(iii) in sub-rule (7), the comma and words", replacement invoice" shall be omitted;

(b) for rule 6, the following shall be substituted, namely:-

"6. **Sanction.-** (1) In case of manufacturers, if, on the basis of report of the Auditor and such further inquiry made for verification of refund claim, the officer incharge is satisfied about the genuineness of the claim he shall, within thirty days of filing of refund claim sanction fifty per cent of the amount of the claim and send the original copy of the sanction order to the treasury officer for issuance of cheque to the registered person.

(2) The duplicate copy of sanction order shall be retained in the Refund Section.

(3) The remaining fifty per cent of the claim shall be sanctioned within ninety days of the filing of refund claim, in the aforesaid manner, after -

(i) verification of deposit of tax paid on goods in respect of which the refund of input tax is claimed; and

(ii) audit of the accounts and verification of the stocks of the registered person.

(4) The aforesaid time limits shall not apply to cases to which the provision of sub-section (4) of section10 apply.

(5) In case of refund of tax on goods exported, on the basis of report of the Auditor and such other inquiry as may be necessary for verification of refund claim, if the officer-in-charge is satisfied about the genuineness of the claim, he shall sanction such claim in full within thirty days of filing of claim and send the original copy of sanction order to the Treasury Officer for issuance of cheque to the registered person.

(6) The duplicate copy of sanction order made under sub-rule(5) shall be retained in the Refund Section.";

(c) in rule 10, in sub-rule (1)

(i) in clause (a), for the words "Bill of export", the words "Quadruplicate copy of bill of export", shall be substituted;

(ii) in clause (d), the words "or replacement invoices" shall be omitted; and

(iii) after sub-rule(3), following sub-rule shall be added, namely:-

"(4) the original Quadruplicate copy of bill of export shall be returned to the claimant after sanction of refund and retention of its photo copy attested by the officer who sanctions the refund.".

[C.No2(22)STP/97]

(Ahad Nawaz)
Secretary (Sales Tax)