GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE
******

Islamabad, the 12th June, 1999

NOTIFICATION
(SALES TAX)

S.R.O.680(I)/99.- In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990, read with sections 15 to 18, 21 and 28 thereof, the Central Board of Revenue is pleased to direct that the following further amendments shall be made in the Registration, Voluntary Registration and De-registration Rules, 1996, namely:-

In the aforesaid Rules-

(i) in rule 3, after sub-rule (2), the following new sub-rule shall be added, namely:-

"(3) Where an applicant has unsold or un-used stock of tax-paid inputs on which he desires to claim the benefits in accordance with section 59 of the Act, he shall declare such stock to the Collector in a statement in the form, set out at annex-C, to be appended to his application for registration";

(ii) after rule 4, the following new-rule shall be added, namely:-

"4a" Compulsory registration:-(1) Wherein the opinion of an officer not below the rank of Assistant Collector any person is liable for compulsory registration under section 19 of the Act, he may issue notice to such person in the form set-out at annex-D.

(2) In case the officer, issuing the notice, receives written reply from the said person within the time specified in notice, contesting his liability to registration, he shall grant the person an audience and, after hearing him, shall decide whether such person is or is not liable to compulsorily registration. A copy of that decision shall be given to the said person.

(3) Where the person to whom a notice has been given under sub-rule (1), does not respond within the time specified in the notice, the officer issuing the notice may compulsorily register the person and allot him a registration number."

(iii) in Annex-A, Part-B, for entry at serial No.(08), the following shall be substituted; namely:-

"(08) ADDRESSES OF ALL THE PREMISES OF THE BUSINESS ACTIVITIES".

C.No.3(29)STP/99

(MUHAMMAD TAHIR)
SECRETARY

<u>Annex-C</u>

FORM

Name and registration No.of the supplier from whom taxable supplies were purchased during a period of 30 days prior to the date of application for registration	Description of taxable goods purchased/ imported	Sales Tax invoice No. and date against which purchases made. In case of imported goods give name of customs station of clearance vessel name, IGM No.& date, index No.BE, cash No.& date	purchase/ value import value (duty-paid value)
(1)	(2)	(3)	(4)

value of goods still in stock on the date of application for registration	Sales tax on stocks specified on the date of application for registration
(5)	(6)

ANNEX-D

C.No Date

M/s -----------------------

SUBJECT: COMPULSORY REGISTRATION

Whereas it has been ascertained that you are liable to be registered but have not yet got yourself registered under the Sales Tax Act, 1990, I allow you an opportunity to apply for registration (form of application is enclosed) in the form attached with this notice. You should also declare the stocks in hand, if any, in terms of section 59 of the Sales Tax Act, 1990, read with rule 3(3) and Annex-C of the Registration, Voluntary registration and De-registration Rules, 1996.

2. Kindly note that in case you fail to apply for registration by ....(date),-

(a) you shall be compulsorily registered under section 19 of the Act without any further notice;

(b) you shall render your liable to penalty under section 33(3) of the Sales Tax Act, 1990; and

(c) you shall also render yourself liable to arrest and prosecution in terms of section 37C(1)(b) of the Sales Tax Act, 1990.

Encl: Registration Form

Officer of Sales Tax
Tele:
Fax.
E-mail.