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

Islamabad, the 12th June, 1999

NOTIFICATION
(SALES TAX)

S.R.O.682(I)/99.- In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990, read with section 9 thereof, the Central Board of Revenue is pleased to direct that the following amendments shall be made in the Debit and Credit Note and Destruction of Goods Rules, 1996, namely:-

In the said Rules,-

(i) in rule 1, in sub-rule (2), the words "on the grounds that the same are damaged, sub-standard or being unfit for consumption need to be destroyed" shall be omitted;

(ii) in rule 2, in sub-rule (1) the fullstop at the end shall be replaced by a colon and thereafter the following proviso shall be added, namely:-

"Provided that the Collector may, at the request of the supplier, in specific cases, by giving reason in writing, extend the period of ninety days to one hundred and eighty days".

C.No.3(29)STP/99

(MUHAMMAD TAHIR)
SECRETARY