

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE**

Islamabad, the 2nd June, 2010

**NOTIFICATION
(SALES TAX)**

S.R.O. 371 (I)/2010.— In exercise of the powers conferred by sub-section (1) of section 4 and section 40 of the Federal Excise Act, 2005, section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, read with sub-section (2) of section 8, clause (ii) of sub-section (2) of section 8B, sections 9, 10, 14, 21 and 28, clause (c) of sub-section (1) of section 22, section 26, sub-section (6) of section 47A, sections 48, 50A, 52, 52A and 66 thereof, the Federal Board of Revenue is pleased to direct that the following further amendment shall be made in the Sales Tax Rules, 2006, namely:-

In the aforesaid rules, in rule 30, in sub-rule (1), for the full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that in case of refund claims filed for their zero rated exports, by the registered persons of Most Affected Areas and Moderately Affected Areas, specified in Sales Tax General Order No. 01/2010, dated 20th January, 2010, the Refund Payment Order (RPO) shall be issued by the officer in-charge within three days of filing of refund claim for the amount verified by the CREST and found admissible by the Processing Officer.”.

[C.No. 3(4)ST-L&P/2010]

**(Azood-ul-Mehdi)
Second Secretary (Law & Procedure)**