

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, ECONOMIC AFFAIRS,
STATISTICS AND REVENUE
(REVENUE DIVISION)

Islamabad, the 07th March, 2013.

**NOTIFICATION
(SALES TAX)**

S.R.O. 179 (I)/2013.- In exercise of the powers conferred by clause (b) of sub-section (2) and sub-section (6) of section 3, section 27 and section 34A of the Sales Tax Act, 1990, the Federal Government is pleased to direct that all registered persons, who claimed zero-rating on supplies made by them in terms of Notification No. S.R.O. 283(I)/2011, dated the 1st April, 2011, Notification No. S.R.O. 1058(I)/2011, dated the 23rd November, 2011 and Notification No. S.R.O. 1125(I)/2011, dated the 31st December, 2011, during the period from 1st April, 2011 to 28th February, 2013 may, with respect to all or part of such supplies on which due tax has not been paid and irrespective of the past or present registration status of the buyers, pay sales tax at the rate of 2 percent of the value of such supplies through a special sales tax return to be prescribed by the Board, along with details of all sales tax invoices against which such payment is being made, without any default surcharge or penalty, provided that such payment is made on or before the 31st March, 2013.

2. This notification shall not entitle any person to claim refund or adjustment against any sales tax paid on such supplies at a higher rate.

[C.NO. 1(140)C(RGSTT)/2011 (Pt-II)]


(Muhammad Raza Baqir)
Additional Secretary