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

Islamabad, the 25 May, 2012

NOTIFICATION (SALES TAX & FEDERAL EXCISE)

S.R.O. \$63(I)/2012.— In exercise of the powers conferred by of section 34A of the Sales Tax Act, 1990 and sub-section (4) of section 16 of the Federal Excise Act, 2005, the Federal Government is pleased to exempt the whole amount of default surcharge and penalties payable by a person against whom an amount of sales tax or Federal Excise Duty is outstanding on account of illegal adjustment of input tax, subject to the condition that the outstanding principal amount of sales tax or Federal Excise Duty is paid by the 25th June, 2012.

In a case where refund becomes due to any person in consequence of a decision or judgment at any stage after issuance of this Notification, the sales tax or Federal Excise Duty deposited by that person under this notification shall also be refunded to him.

[C.No. 4(21)ITP/2011-Pt.II]

Shahid Hussain Asad) Additional Secretary