



**GOVERNMENT OF SINDH**  
**SINDH REVENUE BOARD**  
**(Operations Wing)**



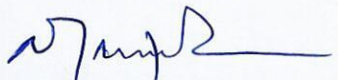
Dated: 5<sup>th</sup> January, 2023

**CIRCULAR No. 01/2023**  
**(Sindh Sales Tax on Services)**

**Subject: CONDONATION OF THE DATE FOR ONLINE SUBMISSION OF THE OPTION/ELECTION FORM "S" PRESCRIBED UNDER RULE 42I OF THE SINDH SALES TAX ON SERVICES RULES, 2011**

In exercise of the powers conferred by the provisions of section 81 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), Sindh Revenue Board is pleased to approve the condonation of delay in electronic submission of the online Option/Election Form "S" prescribed in terms of the first Proviso to sub-rule (4) of rule 42I of the Sindh Sales Tax on Services Rules, 2011 for a period upto Monday the 16<sup>th</sup> January, 2023, subject to the following conditions:-

1. The service provider is duly registered with SRB showing the services of tariff heading 9815.6000 either as his principal activity code or as his Other Activity Code;
2. The prescribed condonation fee is paid by the 16<sup>th</sup> January, 2023, if not already paid;
3. The registered person will not carry forward any unadjusted input tax; and
4. The tax already paid at standard rate of 13% will not be refunded and the invoices will not be revised whether by issuing debit or credit note or otherwise.

  
**(Abdul Hameed Memon)**  
Sr. Member (Ops)