

Section	Subsection Clause/	Sub-clause	Amendment in The Sind Act XII , of 2011
			The Sindh Sales Tax on Service Act, 2011 (This Act may called the Sindh Finance Act, 2015.)
			Come into force on and from 1 st day of July, 2015
			NEW / inserted Omitted or deleted Substituted
2			Definitions
	(3)		"advertising agent" means a person engaged in providing any service connected with the making, preparation, display, demonstration or exhibition of advertisement in any manner and includes an advertising agency or media agent or advertising or media consultant or media buying house , by whatever name called;
	(13A)		"auctioneer" means a person providing or rendering services in relation to auction of property, movable or immovable and tangible or intangible, in any manner. Explanation:- "Auction of property" includes calling the auction or providing facility, advertising or illustrative services, pre-auction price estimates, short term storage services and repair and restoration services in relation to auction of property.
	(18A)		"business bank account" means the bank account of a person for business transaction, subject to the condition that such account is declared by him in the prescribed application for registration submitted for obtaining a registration number or for changing the particulars thereof.
	(22A)		"commission agent" means a person who acts on behalf of another person for causing sale or purchase of goods or provision or receipt of services, for a consideration, and includes any person who, while acting on behalf of another person, -
		(i)	deals with goods or services or documents of title to such goods or services; or
		(ii)	collects payment of sale price of such goods or services; or
		(iii)	guarantees for collection or payment for such goods or services; or
		(iv)	undertakes any activity relating to such sale or purchase of such goods or provision or receipt of such services.
	(30A)		"credit rating agency" includes a person engaged in the business of credit rating of any debt obligation or of any project or programme requiring finance, whether in the form of debt or otherwise, and also includes a person engaged in the business of credit rating or evaluation of credit worthiness or credit risk of any financial obligation, instrument or security and further includes a credit rating agency as specified in section 63 of the Securities Act, 2015 (Act No. III of 2015).
	(35A)		"dredging or desilting" includes removal of material including silt, sediments, rocks, sand, refuse, debris, plant or animal matter in any excavating, cleaning, deepening, widening or lengthening, either permanently or temporarily, of any river, lake, canal, pond, reservoir, port, harbor, channel, backwater or estuary.

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	(38A)		"erection, commissioning and installation services" means the services provided or rendered in relation to -
		(i)	erection, commissioning or installation of plant, machinery, equipment or structures, whether pre-fabricated or otherwise; or
		(ii)	Installation - (a) of electrical and electronic devices, including wirings or fittings thereof; (b) of plumbing, drain laying or other installations for transport of fluids; (c) of heating, ventilation or air-conditioning including related pipe work, wood work, duct work and sheet metal work; (d) of thermal insulation, sound insulation, fire proofing or water proofing; (e) of lift and escalator, revelators or fire escape staircases; or (f) requiring such other similar services
	(39A)		"exchange" means stock exchange, securities exchange, futures exchange or commodity exchange.
	(42A)		"fashion designer" means a person providing or rendering the services of fashion designing including the economic activities relating to conceptualizing, out lifting and creating designs and preparing designs and patterns for costumes, apparels, garments, clothing, accessories, jewellery, foot wears or any other services incidental or ancillary "(like marketing, packing, delivery, display and other similar services)" to such fashion designing.
	(47C)		"futures broker" means a person as defined in clause (xxiv) of section 2 of the Securities Act, 2015 (Act No. III of 2015).
	(51A)		"indenter" means a person who is a representative for a non-resident person or a non-resident company or a foreign product or service and who gets a consideration in the shape of commission, fee, remuneration or royalty on a transaction, irrespective of whether the transaction has taken place out of his effort, consent or otherwise.
	(54A)		"interior decorator" means a person providing or rendering, directly or indirectly, any advice, consultancy, technical assistance or, in any other manner, the services related to planning, design or beautification, eingellishment, ornation, decoration or furnishing any interior or exterior space, whether manmade or otherwise, and includes a landscape .designer. "intellectual property right" means and includes any right of intangible property, anything produced by the mind, trade mark, patent, design including industrial design, layout design (topographies) of integrated circuits, copyright or any other similar intangible property as defined in clause (g) of section 2 of the Intellectual Property Organization of Pakistan Act, 2012 (Act No. XXII of 2012) and covered by the Intellectual Property Laws specified in clause (h) of section 2 thereof or under any other law for the time being in force;

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	(54B)		"intellectual property service" means any service provided or rendered to a person by any person by transferring temporarily or permitting the use or enjoyment of an intellectual property right.
	(54C)		"interior decorator" means a person providing or rendering, directly or indirectly, any advice, consultancy, technical assistance or, in any other manner, the services related to planning, design or beautification, embellishment, oration, decoration or furnishing any interior or exterior space, whether man-made or otherwise, and include a landscape designer.
	(69A)		"ready mix concrete" means a concrete mixture containing cement, water and aggregates comprising sand, gravel or crushed stones, etc., mixed, according to a set recipe, in a batching plant or in a transit mixer or both, for delivery, in a ready to use condition, to a work site by means of truck mounted in-transit mixers,
	(69B)		"ready mix concrete service" means the services provided or rendered in relation to preparation, batching, mixing, transportation or delivery of ready mix concrete.
	(69C)		"real estate" means the land and includes - (i) all attachments above and below the land; (ii) all things that form a natural part of the land; (iii) all things that are developed and installed, including buildings and site improvements; and (iv) all permanent building attachments such as plumbing, heating and cooling systems, electrical wiring and built-in items such as elevators and allied equipment, and all rights and interest therein, whether the interest is freehold or leasehold, and whether the purpose or use thereof is residential, commercial or industrial.
	(72B)		"renting of immovable property" includes renting, letting, sub-letting, leasing, sub-leasing, licensing or similar other arrangements of immovable property for use in the course or furtherance of business or commerce, but does not include -
		(i)	renting of immovable property by a religious body to another religious body;
		(ii)	renting of vacant land or premises solely used for agriculture, aquaculture, farming, forestry, animal husbandry or mining purposes;
		(iii)	renting of land or premises solely used for outdoor games and sports;
		(iv)	renting of buildings solely used for residential purposes or solely used as hostels and boarding homes of a recognized educational institution; and
		(v)	renting of immovable property by hotels, motels, guest houses, clubs and marriage halls and lawns which are otherwise liable to tax under tariff heading 98.01 and the sub-headings thereof.

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			Explanation-I. Where renting of immovable property is effected under a single composite contract or agreement involving part of property for use in commerce or business and part of it for residential accommodation purpose, the entire property under the contract or agreement shall be treated, for the purpose of levy of tax under this Act, as property for use in commerce or business and, accordingly, the total value of the contract or agreement shall be treated as taxable value.
			Explanation II. For the purpose of this clause - (a) the term "for uses in the course or furtherance of business or commerce" includes the use of immovable property as factories, offices including government offices or public offices, warehouses, laboratories, educational institutions, shops, showrooms, retail outlets, multiple-use buildings, etc.;; (b) the term "renting of immovable property" includes allowing or permitting the use of land or space in an immovable property, irrespective of the transfer of possession or control of the said property; (c) the term "immovable property" includes - (i) building and part of a building and the land or space appurtenant thereto; (ii) land or space incidental to the use of such building or part of a building; (iii) common or shared areas and facilities relating to the property rented; (iv) vacant land or space given on lease or license for construction or temporary structure to be used at a later stage for furtherance of business or commerce; and (v) plant, machinery, equipment, furniture, fixture or fitting installed in or provided in or attached to the immovable property; and (d) the term "rent" means any payment or consideration, by whatever name called, received or receivable under any lease, sub-lease, tenancy or any other contract or agreement or arrangement for use, occupation or right to use or occupy any immovable property, and includes any forfeited deposit paid under such lease, sub-lease, tenancy or other contract or agreement or arrangement;

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	(72C)		"renting of immoveable property services" means any service provided or rendered to any person, by another person, in relation to renting of immoveable property or any other service in relation to such renting for use in the course or furtherance of business and commerce.
	(77A)		"securities" include - (a) shares and stock of a company (shares); (b) any instrument creating or acknowledging indebtedness which is issued or proposed to be issued by a company including, in particular, debentures, stock, loan stock, bonds, notes, commercial paper, sukuk or any other debt securities of a company, whether constituting a charge on the assets of the company or not (debt securities); (c) loan stock, bonds, sukuk and other instruments creating or acknowledging indebtedness by or on behalf of the federal or provincial governments, central bank or public authority (government and public debt securities); (d) modaraba certificates, participation term certificates and term finance certificates; (e) any right (whether conferred by warrant or otherwise) to subscribe for shares or debt securities (warrants); (f) any option to acquire or dispose of any other security (options); (g) units in a collective investment scheme, including units in or securities of a trust fund (whether open-ended or closed end); (h) the rights under any depository receipt in respect of shares, debt securities and warrants (custodian receipts); (i) futures or forward contracts; (j) certificates of deposit; or (k) any other instrument notified by the Securities and Exchange Commission of Pakistan to be securities for the purposes of the Securities Act, 2015 (Act No. III of 2015);";

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	(79)		<p>"service" or "services" means anything which is not goods or providing of which is not a supply of goods and shall include but not limited to the services listed in the First Schedule of this Act.</p> <p>Explanation I: A service shall remain and continue to be treated as service regardless whether or not the providing thereof involves any use, supply, disposition or consumption of any goods either as an essential or as an incidental aspect of such providing of service;</p> <p>Explanation-II: Unless otherwise specified by the Board, the service or services involved in the supply of goods shall remain and continue to be treated as service or services.</p>
	(79A)		"share transfer agent" means includes a person known as share depository agent and also includes a person who maintains the record of holders of securities, and deals with all matters connected with the transfer or redemption of securities or securities and derivatives or activities incidental thereto.
	(90)		"stockbroker", by whatever name called, means any person engaged in the business of effecting transactions in securities for the account of others, and includes a person carrying on any of the activities of securities broker, securities advisor and securities manager as defined in section 2 of the Securities Act, 2015 (Act No. III of 2015).
	(93A)		<p>"tax fraction" means the amount worked out in accordance with the following formula:-</p> $\frac{a}{100 + a}$ <p>('a' is the rate of tax applicable to the services in terms of section 8).</p>
	(94A)		"tax fraud" means knowingly, dishonestly or fraudulently and without any lawful excuse -
		(a)	doing of any act or causing to do any act in contravention of the duties and obligations under this Act or the rules or notifications issued there under ; or
		(d)	issuance issuing of invoice or bill of taxable services without the provision of that taxable service; or

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	(96AA)		"Technical inspection and certification services, including quality control certification services and ISO certifications" means examination or inspection, including pre-shipment inspection, of goods or services or processes or materials or information technology software or any immovable property to certify that such goods or services or processes or materials or immovable property qualifies or maintains the specified standard, including functionality or utility or quality or safety or any other characteristic or parameter, and also includes the services provided or rendered for the purposes of the quality control evaluation or certification and further includes the process and assistance in ISO certifications and such other certifications.
	(98C)		"travel agent" means a person engaged in providing or rendering any service connected with booking of passage for travel.
	(98D)		"underwriter" means a person as defined in clause (ixvi) of section 2 of the Securities Act, 2015 (Act No. III of 2015), and includes a sub-underwriter.
3			Taxable Service.—
	(2)		A service that is not provided by a registered person shall be treated as a taxable service if the service is listed in the Second Schedule to this Act is provided to a resident person by a non-resident person in the course of an economic activity and: (a) is provided to a resident person; (b) by a non-resident person in the course of an economic activity, including in the commencement or termination of the activity.
5			Value of a Taxable Service.—
			in sub-clause (i), the word "and" at the end shall be omitted; and
			in sub-clause (ii), after the semi-colon at the end, the word "and" shall be added;
23			Assessment of Tax.—
	(1A)		Notwithstanding anything contained in this Act and subject to such conditions and guidelines as may be prescribed by the Board in this regard, where a person fails to file the return for a tax period by the due date or where the registered person fails to furnish any information, explanation, documents, record or any other details as may be required in a notice issued under sections 23, 28, 29 or 52, an officer of the SRB, not below the rank of an Assistant Commissioner, shall, based on any available information or material, make an assessment order, to the best of his judgment, determining the minimum tax liability of such registered person for the tax period specified in the notice. The minimum tax liability shall be in addition to the penalty and default surcharge prescribed in sections 43 and 44.

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			Explanation: Determination of minimum tax liability for a tax period shall not be the final tax liability and the registered person shall be liable to discharge his actual liability, as it may accrue or may be determined as a result of audit or special audit or forensic audit under this Act.
	(2)		No order under sub-section (1) or (1A) shall be made by an officer of the SRB unless a notice to show cause is given to the person in default within five years from the end of the tax period to which the order relates specifying the grounds on which it is intended to proceed against him and the said officer shall take into consideration the representation made by such person and provide him with an opportunity of being heard if the person so desires.
	(3)		Any order under sub-section (1) or (1A) shall be made within one hundred and twenty days of issuance of the show cause notice or within such extended period as the officer of the SRB may, for reasons to be recorded in writing, fix provided that such extended period shall in no case exceed sixty days.
	(5)		An order passed by an officer of the SRB under sub-section (1) or (1A) may be further amended as may be necessary when on the basis of information acquired during an audit, inquiry, inspection or otherwise, the officer of the SRB is satisfied that: (i) any sales tax has been under-assessed or assessed at too low a rate; or (ii) any taxable service provided by the person has escaped assessment.
	(6)		The Commissioner SRB may amend, or further amend, any order passed under sub-sections (1) or (5), if he considers that the order is erroneous or prejudicial to the interest of sales tax.
	(7)		Sub-sections (2), (3) and (4) shall be applicable to any order passed under sub-sections (5) or (6) sub-section (5).
25			Suspension of registration. — in sub-sections (1), (2), (3), (4) and (5), for the word "Board" , wherever occurring, the words and commas "Board or any officer of the SRB, authorized by the Board in this behalf," shall be substituted;
28			Audit Proceedings.
	(5)		After completion of the audit under this section or any other provision of law, the officer of the SRB, not below the rank of Assistant Commissioner SRB, may pass an order in accordance with the provisions of section 23 or section 47, as the case may be, imposing the correct assessing or determining the amount of tax, charging default surcharge and imposing a penalty.

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29			Special Audit by Chartered Accountants or Cost Accountants.— Audit by Special Audit Panels -
	(1)		<p>The Board may, by notification in the official Gazette, appoint a Chartered Accountant as defined under Chartered Accountants Ordinance, 1961 (X of 1961) or a firm of Chartered Accountants or a Cost and Management Accountant within the meaning of the Cost and Management Accountants Act, 1966 (XIV of 1966) or a firm of Cost and Management Accountants, for conducting a special audit of the records of any registered person.</p> <p>The Board may appoint as many special audit panels as may be necessary, comprising of two or more members from the following:-</p> <ul style="list-style-type: none"> (a) an officer of the SRB; (b) a chartered accountant or a firm of chartered accountants as defined under the Chartered Accountants Ordinance, 1961 (Ordinance No. X of 1961); (c) a cost and management accountant or a firm of cost and management accountants as defined under the Cost and Management Accountants Act, 1966 (Act No. XIV of 1966); or (d) any other person as may be appointed by the Board for the purpose of this section, (e) to conduct audit or special audit or forensic audit of registered person or persons, including audit of refund claims or input tax credit claims and the scope of such audit shall be determined by the Board or the Commissioner on to case to case basis. In addition, the Board may, where it considers appropriate, also get such audit or special audit or forensic audit conducted jointly with similar audits being conducted by FBR or other provincial administrations of sales tax on services.
	(2)		Notwithstanding that the records of a registered person have been audited by an officer of the SRB appointed under section 34, the Board or a Commissioner SRB may direct an auditor a special audit panel appointed under sub-section (1) to audit the records of any registered person for the same period.
	(3)		An auditor Every member of the special audit panel appointed under sub-section (1), shall have the powers of an officer of the SRB under sections 19[27, 48, 51 and 52].

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29	(4)		Each special audit panel shall be headed by a Chairman who shall be an officer of the SRB.
	(5)		If a member of the special audit panel, other than the Chairman, is absent from conducting an audit, special audit or forensic audit, the proceedings of such audit under this section shall continue and audit conducted by the special audit panel shall neither be invalid nor shall be called in question merely on the ground of such absence.
	(6)		The Board may prescribe rules in respect of the constitution, procedure and working of the special audit panel.
37			Special Judges.—
	(2)		A person shall be appointed as a Special Judge, if he has served as Judge in BS 21 or above for at least a period of 7 Years and qualifies to be a Judge of High Court.
38			Cognizance of offences by Special Judges.—
	(1)		Notwithstanding anything contained in this Act, the rules made thereunder, or any other law for the time being in force, a Special Judge may, within the limits of his jurisdiction, take cognizance of any offence punishable by a Special Judge under this Act—
		(a)	upon a report in writing made by an officer of the SRB, not below the rank of Deputy Assistant Commissioner SRB with the approval of the Commissioner SRB, or by an officer especially authorized in this behalf by the Government.

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43			Offences and penalties.—
	TABLE		
	Offences	Penalties	Section of the Act to which offence has reference
	1. Any person who is required to apply for registration under this Act fails to make an application for registration before providing taxable services.	In the case of noncompliance of a notice or an order of compulsory registration, the minimum penalty shall be 100,000 rupees.	24 and 24B
	1A. Where any person fails to intimate any change in particulars of registration, including the particulars relating to business address, business bank accounts, economic activity, etc., in accordance with the requirements, prescribed under the rules, within a period of fifteen days from the date of such change.	Such person shall be liable to a penalty which may extend to 100,000 rupees subject to a minimum penalty of 10,000 rupees.	24
	2. Where any person fails to furnish a return within the due date.	Such person shall be liable to pay a penalty of 5,000 rupees provided that if a return is not filed within fifteen ten days of the due date, a penalty of 100 rupees for each day of default shall be paid.	30
	3. Where any person fails to deposit the amount of tax due or any part thereof in the time or manner laid down under this Act or the rules made there under.	(a) Such person shall be liable to pay a penalty of 10,000 rupees or five per cent of the total tax payable for that period (if default is more than 3 days) whichever is higher.	8,17 and 66

	<p>4. Any person who fails to maintain records required under this Act or the rules made there under</p>	<p>Such person shall pay a shall be liable to a penalty which may extend to 100,000 rupees, subject to a minimum penalty of 5,000 rupees or five per cent of the total tax payable for the tax period(s) for which he has failed to maintain the required record, whichever is higher.</p> <p>Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to 100,000 rupees or with both.</p>	<p>26, 27 and 28</p>
	<p>5. Where a registered person who, without any reasonable cause, in non compliance with the provisions of this Act fails to produce records on receipt of a notice from the Board or any officer of the SRB directing him to produce such records.</p>	<p>Where such a person is a company, it shall be liable to pay a penalty of 5000 rupees;</p> <p>Where such person is not a company he shall be liable to pay a penalty of 1000 rupees.</p> <p>Provided that where such person fails to produce the record within 60 days of receipt of a notice, he shall be liable to pay the penalty prescribed for the offence in sub-section (4) above.</p> <p>Such person shall be liable to pay a penalty which may extend to 100,000 rupees, subject to a minimum penalty of 10,000 rupees for each instance of non-compliance.</p>	<p>27 nd 28</p>

<p>6. Any person who knowingly or fraudulently,—</p> <p>(a) submits a false or forged document to any officer of the SRB; or</p> <p>(b) destroys, alters, mutilates or falsifies the records; or</p> <p>(c) makes a false statement, false declaration, false representation, false personification, or gives any false information 22[; or</p> <p>(d) fails to pay, recover or deposit the actual amount of tax, or claims inadmissible tax credit or adjustment</p>	<p>Such person shall be liable to pay a penalty of 25,000 50,000 rupees or one hundred percent of the tax payable for the tax period(s) to which the offence relates, whichever is higher.</p> <p>Such person shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to five years, or with fine which may extend to an amount equal to the tax payable for the tax period(s) to which the offence relates, or with both.</p>	<p>(94) and General</p>
<p>7A. Where a person denies or obstructs the entry or access of the officer of the SRB posted to his business premises or fails to facilitate the officer of the SRB in the discharge of his duty to monitor the provision of services by such person.</p>	<p>Such person shall be liable to a penalty of 100,000 rupees or twice the amount of the minimum tax, as may be assessed or determined under section 23, whichever is higher.</p> <p>Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to 100,000 rupees or with both.</p>	<p>54</p>
<p>9(a) Where a person violates any embargo placed on the economic activity of that person or tampers with the seal placed on the business premises in connection with the recovery of tax</p>	<p>Such person shall be liable to a penalty of 100,000 rupees or an amount equal to the amount of the tax sought to be recovered, whichever is higher. Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to an amount equal to the amount of tax sought to be recovered, or with both;</p>	<p>66</p>

	<p>9(b) Where a bank fails to attach or delays in attaching the bank account of the person from whom tax is sought to be recovered or fails or delays in payment of the amount, specified in the notice issued by the officer of the SRB</p>	<p>Such bank shall be liable to penalty of 100,000 rupees or an amount double of the amount of tax sought to be recovered, whichever is higher. The manager or the officer incharge of such bank shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to an amount equal to the amount of tax sought to be recovered, or with both.</p>	
	<p>10. Where any person who person refuses to receive any notice or order issued by an officer of the SRB or obstructs any officer of the SRB in the performance of his official duties under this Act or the rules made thereunder.</p>	<p>Such person shall be liable to pay a penalty of 25,000 50,000 rupees or one hundred per cent of the tax payable for the tax period(s) to which the offence relates, whichever is higher.</p> <p>Provided that such a person shall be further liable upon conviction by a Special Judge to imprisonment for a term which may extend to one year or with fine not exceeding 50,000 rupees or with both.</p>	<p>35 and General</p>
	<p>11A. Where any person contravenes any of the provisions of the rules or notifications issued in relation to withholding or deduction of tax or payment of the tax so withheld or deducted.</p>	<p>Such person shall be liable to a penalty of 50,000 rupees or an amount equal to the amount of tax involved, whichever is higher. Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with a fine equal to the amount of tax involved, or with both.</p>	<p>13(2)</p>

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44			Default Surcharge.—
	(2)		For the purpose of calculation of default surcharge, the period of default shall be reckoned from the sixteenth day of a month (following the due date of the tax period to which the default relates) day following the due date prescribed for the tax period to which the default relates to the day preceding the date on which the tax due is actually paid.
45			Exemption from penalty and default surcharge.— The Board may, with the approval of the Government and by a notification in the official Gazette, exempt any registered person or class of registered persons from payment of the whole or any part of the penalty and default surcharge imposed under sections 25[43 and 44] subject to such conditions and limitations as may be specified in such notification or, as the case may be, special order
46			Compounding of offences.
			- Government Board
49			Power to arrest and prosecute.—
	(1)		- a Commissioner an Assistant Commissioner - equal rank the SRB
51			Authorised officers to have access to premises, stocks, accounts and records.—
	(1)		- Any officer "an officer of the SRB not below the rank of an Assistant Commissioner or any other officer of the SRB"
52			Obligation to produce documents and provide information.—
	(1)		- "record under the Act", "record under the Act or any other law for the time being in force"
		(a)	produce for examination, such documents or records which the officer of the SRB considers necessary in relation to any matter under the Act or relevant to the audit, inquiry or investigation under the Act;
	(3)		The Board may require, in writing, any person, department, company or organization, as the case may be, to provide any information or data held by that person, department, company or organization, which, in the opinion of the Board, is required for purposes of formulation of policy or administering or implementing this Act.
54			Posting of an officer of the SRB to business premises.—
	(3)		The person, to whose premises an officer of the SRB is posted under this section, shall provide, on his own cost, all facilities to meet the departmental requirements of such posting as may be determined by the Board or the Commissioner SRB. Explanation: The powers of the Board or the Commissioner SRB, under this section, are independent of the provisions of section 53.

Section	Subsection Clause/	Sub-clause	Amendment in The Sind Act XII , of 2011
			The Sindh Sales Tax on Service Act, 2011 (This Act may called the Sindh Finance Act, 2015.)
			Come into force on and from 1 st day of July, 2015
			NEW / inserted Omitted or deleted Substituted
55			Revision by the Commissioner SRB.—
	(1)		The Commissioner SRB may, of his own motion or on an application made in writing by a registered person for revision, call for and examine the record of any proceeding under this Act or the rules made there under in which an order has been passed by an officer of the SRB other than the Commissioner (Appeals) SRB.
57			Appeals.—
	(1)		- "24B", "or 24B or under sub-section (5) of section 25 or under sections"
60			Appointment of the Appellate Tribunal.—
	(2)		- "accountant", "technical"
	(3)	(a)	the word "who"
		(b)	"sixty-five", the word "seventy"
	(4)	(c)	"sixty-five", the word "seventy"
	(6A)		Notwithstanding anything contained in this section or in sections 61 and 62 and till such time that an Appellate Tribunal is established under this Act, the appeals under section 61 shall be heard and decided and the functions of the Appellate Tribunal shall be exercised by a bench comprising of at least two Members, as defined in clause (h) of section 2 of the Sindh Revenue Board Act, 2010 (Sindh Act No. XI of 2010). In case of difference of opinion between the two Members deciding the appeal, the case shall be decided by the Chairman of the Board, acting as the referee Member of the bench.
	(8)		- "accountant", "technical"
61			Appeal to the Appellate Tribunal.—
	(1)		"or officer may", the words "or the officer may"
		(bb)	accompanied by a Letter of Authorization, as prescribed, in case the appellant desires to be heard through an agent or authorized representative in terms of section 67 or section 70.
62			Disposal of appeals by the Appellate Tribunal.—
	(4)		"Appellate shall", the words "Appellate Tribunal shall"
63			Reference to the High Court.
	(1)		"a Deputy", the words "an Assistant"
	(7)	Proviso	"a Deputy", the words "an Assistant"
	(10)		"a Deputy", the words "an Assistant"