

**GOVERNMENT OF PAKISTAN**  
**MINISTRY OF FINANCE, ECONOMIC AFFAIRS, STATISTICS & REVENUE**

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Islamabad, the 3<sup>rd</sup> February, 2005

**NOTIFICATION**  
**(SALES TAX)**

S. R. O. 104(I)/2005.<sup>3/4</sup> WHEREAS a case was detected against M/s. Lucky Plastic Industries (Pvt.) Ltd., Lahore, sales tax registration No.03-05-3900-018-91, that the registered person manufactured / supplied acrylic sheets falling under PCT heading Nos.3920.5100 and 3920.5900 and paid sales tax at the rate of 15% on these supplies;

AND WHEREAS supply of acrylic sheets was chargeable to sales tax at the rate 20% in terms of S.R.O. 389(I)/2001, dated the 18<sup>th</sup> June, 2001 amended vide S.R.O. 510(I)/2003, dated the 7<sup>th</sup> June, 2003;

AND WHEREAS the Federal Government is satisfied that inadvertently and as a general practice sales tax was charged at the rate of 15% instead of prescribed rate of 20% by all the registered manufacturers of acrylic sheets, during the period from 16<sup>th</sup> June, 2003 to 12<sup>th</sup> June, 2004;

NOW, THEREFORE, in pursuance of section 65 of the Sales Tax Act, 1990, the Federal Government is pleased to direct that the tax short levied during the aforesaid period shall not be required to be paid by M/s. Lucky Plastic Industries (Pvt) Ltd, Lahore.

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[1(29)STT/2004]

**(Shahid Ahmad)**  
**Additional Secretary**