

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

Islamabad, the 3rd February, 2005

NOTIFICATION
(SALES TAX)

S. R. O. 105(I)/2005.¾ WHEREAS a case was detected against M/s. Wazirabad Poly Industries (Pvt) Ltd., Lahore, sales tax registration No.03-05-3920-100-19, 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 of 20% in terms of S.R.O. 389(I)/2001, dated the 18th June, 2001, amended vide S.R.O. 510(I)/2003, dated the 7th 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 16th June, 2003 to 12th 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. Wazirabad Poly Industries (Pvt.) Ltd., Lahore.

[1(29)STT/2004]

(Shahid Ahmad)
Additional Secretary