



No. SRB/Sr. Member/Ops/KTBA/Portal/2023/90407

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Dated: April 06, 2023

(06)
07/4/2023

Mr. Zafar Ahmed,
President,
Karachi Tax Bar Association (KTBA),
Bar Chamber, Ground Floor,
Regional Tax Office Building,
Shahrah-e-Kamal Atta Turk, Karachi-74200.
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**SUBJECT: RESTRICTION ON DEBIT/CREDIT NOTES REPORTING---MONTHLY
SALES TAX RETURN AT SRB WEB PORTAL**

This is with the reference to Karachi Tax Bar Association's letter No. KTBA/03.2023/004 dated 27-03-2023 and news clipping in Business Recorder dated 28-03-2023 on the subject matter.

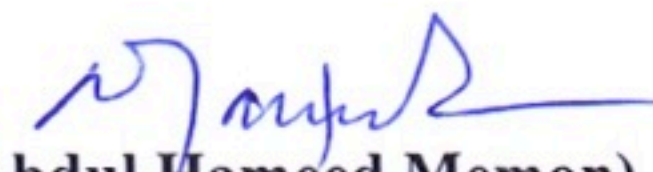
02. At the outset, it is intimated the changes in SRB's portal were inevitable because various instances were reported, wherein, service providers declared credit notes in their sales tax returns (SST-03) in the absence of debit notes on same transaction by service recipients in their respective sale tax returns, which resulted in revenue loss.

03. Keeping in view the requests from trade bodies and tax associations including KTBA, SRB has asked PRAL to suspend the implementation of aforementioned changes in SRB portal. The procedure will be re-introduced after some rectifications.

04. However, it is noted that some of the problems highlighted on KTBA's letter are not relevant. The system was meant to put on check against entry of credit notes pertaining to invoices in which input tax credit had been claimed by the recipients in SRB return, therefore, the concerns pertaining to services rendered to unregistered or FBR registered person are not valid.

05. Since the process of reversing the change may take some time, the taxpayers who are facing difficulty in filing debit/credit note entry in sales tax return with SRB may enter those credit notes in their next monthly return.

06. SRB welcomes KTBA's initiative to highlight the problems faced and it also resolves to improve the system for facilitating taxpayers.


(Abdul Hameed Memon)
Senior Member
Sindh Revenue Board