

GOVERNMENT OF PAKISTAN
CENTRAL BOARD OF REVENUE
SALES TAX WING

Islamabad, the 1st July, 1996

NOTIFICATION
(SALES TAX)

S.R.O. 555(I)/96.-- In exercise of the powers conferred by sub-section (3) of section 11 and section 36 of the Sales Tax Act, 1990, the Central Board of Revenue is pleased to authorise the officers of sales tax specified in column (2) of the table below to adjudicate the cases involving assessment of sales tax, charging of additional tax, imposition of penalty and recovery of amount erroneously refunded subject to limitations and conditions as are specified in column (3) of the said table:-

TABLE

S.No.	Designation of Officer	Limitations and Conditions
(1)	(2)	(3)
1.	Superintendent/Senior Auditor.	Cases falling under sub-section (1) of section 11 of the Act.
2.	Assistant Collector	Cases falling under sub-section (2) of section 11 and section 36 of the Act, provided that the amount of tax involved or the amount erroneously refunded does not exceed five hundred thousand rupees.
3.	Deputy Collector	Cases falling under sub-section (2) of section 11 and section 36 of the Act provided that the amount of tax involved or the amount erroneously refunded does not exceed one million rupees.
4.	Additional Collector	Cases falling under sub-section (2) of section 11 and section 36 of the Act without any restriction as to the amount of tax involved or amount erroneously refunded.

Amended vide [SRO 1318\(I\)/98](#) dated 28.11.1398