

Rules	Sub-rule	Clause	The Sindh Sales Tax Rules, 2011
			AMENDMEND MADE BY SRB-3-4-27-2022 dated 8 th June, 2023
			NEW / inserted Deletion or Omitted Substituted
9A			Non Active taxpayer
(1)			A registered person whose registration is either suspended or who fails to e-file his returns consecutively for four tax periods shall automatically become a non-active taxpayer and his name and registration number shall be removed from the active taxpayers list maintained under section 25B of the Act.
(2)			A non-active taxpayer shall, until the restoration of his name and registration on the active taxpayers list in terms of rule 9B, shall not be entitled to:-
	(a)		Claim refund;
	(b)		Avail any exemption or concession under the Act or under the rules and notifications issued under the Act; and
	(c)		Participate in the competitive bidding under the Sindh Public Procurement Rules 2010.
(3)			Without prejudice to sub-rule (2)
	(a)		The sales tax paid on the services received or acquired or procured from anon-active taxpayer shall not be admissible to the service recipients in terms of clause (bbb) of section 15A(1) of the Act.; and
	(b)		the business premises of the non-active taxpayer shall be liable to be sealed in terms of clause (b) of section 54B of the Act.
9B			Restoration as an active taxpayer
			A non-active taxpayer may be restored as an active taxpayer, if
	(a)		The non-active taxpayer e-files the prescribed tax return and the prescribed statement in the prescribed manner with evidence to payment of the tax due; or
	(b)		The concerned Commissioner of the SRB or the Board issues an order to such effect after satisfying itself that such non-active taxpayer has complied with the conditions for restoration of his status as an active taxpayer.;