



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi, 15th June, 2019

NOTIFICATION
(Sindh Workers Welfare Fund)

No.SRB-3-4/9/2019.----- In exercise of the powers conferred under section 15 of the Sindh Workers Welfare Fund Act, 2014, (Sindh Act No. XXXIII of 2015) read with section 45 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Government is pleased to exempt the whole of the amount of penalty and such of the additional amount/default surcharge as is in excess of amount specified below, provided that the principal amount of contribution of Sindh Workers Welfare Fund and the following amounts of the additional amount/default surcharge thereon are deposited in the prescribed manner in Sindh Government's head of account "G-06313" during the periods as specified below:-

- (a) the principal amount of contribution of outstanding Sindh Workers Welfare Fund as on the 31st May, 2019, along with 1% of the amount of additional amount thereon if deposited during the period from 17th June, 2019 to 22nd June, 2019; and
- (b) the principal amount of contribution of outstanding Sindh Workers Welfare Fund as on the 31st May, 2019, along with 2% of the amount of additional amount thereon if deposited during the period from 24th June, 2019 to 30th June, 2019.

2. The benefits of exemption of penalty and additional amount, as specified in this notification, shall also be available in relation to the arrears of the fund (as outstanding on the 31st May, 2019) payable under the Sindh Workers Welfare Fund Act, 2014, (Sindh Act No. XXXIII of 2015) by:-

- (i) Industrial Establishments who are liable to pay two percent of its total income along with the aforementioned percentages of the amount of additional amount thereon in relation to the previous years up to the month of May, 2019, in Sindh Government's head of account "G-06313" in the prescribed manner by the due dates prescribed in clauses (a) and (b) of paragraph 1 of this notification; and
- (ii) Industrial Establishments against which on the basis of any amount assessed or adjudged, by an officer of the SRB, through an order or decision passed under

section 5(4) of the Sindh Workers Welfare Fund Act, 2014, the Industrial Establishment shall pay the amount so determined under the said Act/notification issued thereunder.

- (iii) Industrial Establishment against whom any tax liability has been adjudged or confirmed by the Commissioner (Appeals) or the Appellate Tribunal;
- (iv) Industrial Establishments whose cases are under assessment or under adjudication with any officer of the SRB or are pending, at the appellate stage, with the Commissioner (Appeals) or with the Appellate Tribunal; and
- (v) Industrial Establishments whose cases are under litigation in any court of law including the High Court or the Supreme Court.

3. The benefits of this notification shall also be available in cases where Industrial Establishment has late paid the principal amount of contribution of Sindh Workers Welfare Fund prior to the date of this notification but has not yet discharged the liability of penalty (whether the prescribed amount or the adjudged amount of the penalty) and additional amount/default surcharge on such late payment provided that they pay an amount equal to 1% of such amount of penalty (as outstanding on the 31st May, 2019) and 1% of such additional amount (as outstanding on the 31st May, 2019) in Sindh Government's head of account "G-06313" during the period from 17th June, 2019 to 30th June, 2019.

4. This notification shall not apply to the refund or adjustment of any amount of fund or additional amount/default surcharge or penalty as has already been paid before the 31st May, 2019.



(Khair Muhammad Kalwar)
Secretary, SRB