NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/11/2019.------ In exercise of the powers conferred by sub-section (2) of section 8 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board, with the approval of the Government, is pleased to direct that the following further amendments shall be made in its notification No. SRB-3-4/8/2013 dated the 1st July, 2013, namely:

In the aforesaid notification, in the Table,-------

(a) before tariff heading “9805.3000” in column (1), and the entries relating thereto in columns (2), (3) and (4), the following shall be added, namely:-

| 9802.4000 | Advertisement in newspapers and periodicals | 3% | Input tax credit/adjustment shall not be admissible. |

(b) against tariff heading “9805.5000” in column (1), for the figure “8%” in column (3), the figure “5%” shall be substituted;

(c) against tariff heading “9805.5100” in column (1), for the figure “8%” in column (3), the figure “5%” shall be substituted;

(d) after tariff heading “9810.1000, 9821.4000 and 9821.5000” in column (1), and the entries relating thereto in columns (2), (3) and (4), the following shall be added, namely:-

\[\text{\_\_\_\_\_\_}\]
<table>
<thead>
<tr>
<th>Tariff Heading</th>
<th>Description</th>
<th>Rate</th>
<th>Input Tax Credit/Adjustment</th>
</tr>
</thead>
<tbody>
<tr>
<td>9811.0000</td>
<td>Service provided or rendered by stand-alone laundries and dry cleaners.</td>
<td>5%</td>
<td>Input tax credit/adjustment shall not be admissible.</td>
</tr>
</tbody>
</table>

**Explanation:** For the purpose of this notification, “Stand-alone laundries and dry cleaners” means a laundry and dry cleaner:

(a) which does not provide any taxable service other than the services described against tariff heading 9811.0000; and

(b) which, or any outlet/branch of which, is not located within the building, premises or precincts of a hotel, motel, guest house or club whose services are liable to tax.

(e) against tariff heading “9813.1500”, in column (1),

(i) after the word “insurance” in column (2), the comma and words “, other than group life insurance” shall be added; and

(ii) for the figure “8%” in column (3), the figure “3%” shall be substituted;

(f) against tariff heading “9815.3000” in column (1),

(i) in column (2), for the words “Accountant &”, the words “Accountants and” shall be substituted; and

(ii) for the entry in column (4), the following shall be substituted namely:

“1. The reduced rate specified in column (3) shall apply only in relation to the accounting and auditing services provided or rendered by accountants and auditors.”
2. Input tax credit/adjustment shall not be admissible.

(g) against tariff heading 9824.0000 in column (1),

(i) for the words “Construction services” in column (2), the brackets and words “(a) Construction services” shall be substituted;

(ii) in column (3), for the figures “8%”, the brackets and figure “(a) 8%” shall be substituted;

(iii) in column (4), the existing entries shall be numbered as clause (a); and

(iv) after clause (a) in column (2) and the entries relating thereto in columns (3) and (4), the following new clause shall be added, namely:-

<table>
<thead>
<tr>
<th>(b) Construction services in relation to Government Civil Works for which the expenditure is paid out of the expenditure budget of the Federal Government or the Provincial Government or the Local Government or the Cantonment Board</th>
<th>(b) 5%</th>
<th>(b) Input tax shall not be admissible.</th>
</tr>
</thead>
</table>

(h) after tariff heading “9824.0000” in column (1), and the entries relating thereto in columns (2), (3) and (4), the following shall be added, namely:-

<table>
<thead>
<tr>
<th>9830.0000</th>
<th>Services provided in the matter of manufacturing or processing of textile and leather goods for others on toll basis</th>
<th>3%</th>
<th>Input tax credit/adjustment shall not be admissible.</th>
</tr>
</thead>
</table>

(i) against tariff heading “9834.0000” in column (1), for the figure “10%” in column (3), the figure “5%” shall be substituted;

(j) against tariff heading 9836.0000 in column (1),

(i) in column (2), for the words “Services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road or through pipeline or conduit” in column (2), the brackets and words “(a) Services provided or rendered by persons engaged in inter-
city transportation or carriage of goods by road or through pipeline or conduit” shall be substituted;

(ii) in column (3), for the figures “8%”, the brackets and figure “(a) 8%” shall be substituted;

(iii) in column (4), the existing entries shall be numbered as clause (a); and

(iv) after clause (a) in column (2) and the entries relating thereto in columns (3) and (4), the following new clause shall be added, namely:

```
| Services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road through truck addas or through bus/wagon stands excluding road transportation or carriage of: |
|-------------------------------------------------|-------------------------------------------------|
| (i) petroleum oils through oil tankers;         | (b) 3%                                           |
| (ii) automotive vehicles, classified under tariff headings of Chapter 87 of the First Schedule to the Customs Act, 1969, as are transported or carried through specialized vehicle carriers; and | (b) Input tax shall not be admissible. |
| (iii) goods and cargo through vehicles operated by Fleet Logistic Companies having not less than 25 vehicles in its fleet |
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2. This notification shall take effect on and from the 1st day of July, 2019.

(Khair Mohammad Kalwar)
Secretary

[File No. SRB/TP/01/2019]
NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/12/2019.------- In exercise of the powers conferred by sub-section (1) of section 10 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board, with the approval of the Government, is pleased to direct that the following further amendments shall be made in its notification No. SRB-3-4/7/2013 dated the 18th June, 2013, namely:-

In the said notification, in the Table, -------

(a) against tariff heading “9802.4000” in column (1), for the entries relating thereto in column(2), the following shall be substituted, namely:-

“Advertisement in newspapers and periodicals, other than the advertisement,

(i) in colour (i.e. other than the advertisement wholly in black & white), irrespective of the size;

(ii) in colour or black & white occupying one-quarter (or equivalent of one-quarter of a page, generally known as 27 centimeters in height x 4 columns or 15 centimeters in height x 8 columns) or more of a page of a newspaper; and

(iii) in colour or black & white occupying half a page or more of a page of a periodical.”;

(b) against tariff heading “9810.0000” in column (1), in serial No. 2 in column (2),-------

(i) for the figure and word “4 million”, the figures and word “2.5 million” shall be substituted; and

(ii) in the Proviso, in clause (iv), for the figures “40,000”, the figures “25,000” shall be substituted;
(c) against tariff heading “9811.0000” in column (1), in the entries relating thereto in column (2),

(i) in clause (d), for the figure and word “4 million”, the figures and word “2.5 million” shall be substituted; and

(ii) in clause (e), for the figures “40,000”, the figures “25,000” shall be substituted;

(d) against the entry “Respective sub-headings of tariff heading 98.12” in column (1), for the entries relating thereto in column (2), the following shall be substituted, namely:-

“Telecommunication services involving charges payable on the international leased lines or bandwidth services used by software exporting firms registered with the Pakistan Software Export Board.”;

(e) the entry “Respective sub-headings of tariff heading 98.13” in column (1) and the entries relating thereto in column (2) shall be omitted; and

(f) against the tariff heading “9824.0000” in column (1), in the entries relating thereto in column (2),

(i) clause (iii) shall be omitted; and

(ii) in clause (iv), for the alphabets and comma “SEZ,”, the alphabets and word “SEZ and” shall be substituted.

2. This notification shall take effect on and from the 1st day of July, 2019.

(Khair Mohammad Kalwar)
Secretary

[File No. SRB/TP/01/2019]
NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/13/2019.---------- In exercise of the powers conferred by section 10 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board, with the approval of the Government, is pleased to direct that the following amendments shall be made in its notification No. SRB-3-4/9/2017 dated 2nd June, 2017, namely:-

In the aforesaid notification,----------

(a) in its first paragraph, after the figures “2017-18”, the words and figures “and 2018-19 and are included as “on-going” development schemes and projects in Sindh ADP of 2019-20 or thereafter” shall be inserted;

(b) in the “CERTIFICATE”,----------

(i) in its first paragraph, for the figures “2017-18” at the end, the figures and words “201...-... which are still included as an “on-going” scheme or project listed at Gen. Sr. No. of the current Sindh ADP for the Financial year (20...-...)” shall be substituted.; and

(ii) in its second paragraph, for the figures “2017-18” at the end, the figures “20...-...” shall be substituted.

(c) after paragraph 2, the following new paragraph shall be inserted, namely:-

“2A. The tax exemption in excess of 2%, under this notification, shall not be applicable to the “new” development schemes and projects included in the Sindh ADP of 2019-20 or thereafter. The services, specified in the Table of this notification, when provided or rendered in relation to such “new” development schemes and projects of the financial years 2019-20 or thereafter shall be exempt from such amount of Sindh sales tax as are in excess of the tax rate of 5%.

2. This notification shall take effect on and from the 1st day of July, 2019.

(Khair Mohammad Kalvar)
Secretary

[File No. SRB/TP/01/2019]
NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/14/2019.-------- In exercise of the powers conferred by section 10 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board, with the approval of the Government, is pleased to direct that the following amendments shall be made in its notification No. SRB-3-4/3/2018 dated 6th February, 2018, namely:-

In the aforesaid notification,--------

(a) in the first paragraph, the full stop at the end shall be replaced by a colon and thereafter the following proviso shall be added, namely:-

“Provided that total exemption under this notification shall not be applicable for the “new” development projects located in the Province of Sindh and funded, partially or fully, through the Federal PSDP of the Government of Pakistan in the financial years 2019-20 or thereafter. The services provided or rendered in relation to such “new” development projects and their “on-going” projects of the financial years 2019-20 or thereafter shall be exempt from Sindh sales tax as are in excess of tax rate of 5%.”;

(b) in paragraph 2, ----------

(i) in clause (b), after the word and figures “February, 2018”, the words, figures and inverted commas “or “5% under the Proviso of the first paragraph of notification No. SRB-3-4/3/2018 dated 6th February, 2018”, as the case may be,” shall be inserted; and

(ii) in clause (c), after the words “exempt services”, the brackets and the words “(i.e. the services exempt from the whole of the sales tax
and/or the services exempt from sales tax in excess of 5%)

(iii) in clause (e), after the word “a certificate”, the words “of total exemption or a certificate of exemption in excess of 5% rate, as the case may be,” shall be inserted;

(c) in the “CERTIFICATE”:

(i) in the title, after the word “CERTIFICATE”, the words “OF TOTAL EXEMPTION” shall be inserted;

(ii) in its first paragraph, after the words “relation to the”, the inverted commas and the words “on-going” shall be added;

(iii) in its second paragraph:

(a) after the words “development project”, the words “is not the “new” development project for the years 2019-20 or thereafter and that this on-going development project” shall be inserted;

(b) after the words “during the”, the word “current” shall be inserted;

(c) the figures “2017-18” shall be omitted;

(d) after the word and inverted commas “on-going”, the word “project” shall be inserted; and

(e) in its last paragraph, for the words “there in”, the word “therein” shall be substituted;

(iv) in its end, after the full stop following the row “Official Seal”, the word “OR” shall be inserted and thereafter the following new certificate shall be added, namely:-

“CERTIFICATE OF PARTIAL EXEMPTION IN EXCESS OF 5% TAX RATE

Certified that M/s ______________, holding SNTN ______________, have provided taxable services described as ______________ of tariff heading ______________ valued at Rs. ______________ (Rupees ______________) against their tax invoice No. ______________ dated ______________ which have
been received and used by project implementation agency in relation to a project which is a “new” development project of the financial years 2019-20 or thereafter and is located in Sindh and also that the said project is funded, partially or fully, through the Federal PSDP of the financial years 2019-20 or thereafter, allocated by the Government of Pakistan.

Also certified that Sindh sales tax at 5% has been levied and charged on the aforesaid services of that tax invoice and also that the amount of Sindh sales tax, so involved, has been deducted and withheld in terms of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, for deposit in Sindh Government’s head of account “B-02384”.

Certified further that services covered by this certificate are in accordance with Sindh Revenue Board Notification No. SRB-3-4/3/2018 dated 6th February, 2019, and also fulfills the limitations and conditions prescribed therein.

Signature ______________________
Full Name_____________________
Designation___________________
Name of Department___________
Date__________________________
Official Seal__________________

2. This notification shall take effect on and from the 1st day of July, 2019.

(Khair Mohammad Kalwar)
Secretary

[File No. SRB/TP/01/2019]
NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/15/2019.------- In exercise of the powers conferred by section 10 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board, with the approval of the Government, is pleased to exempt Sindh sales tax on such of the services provided or rendered by Cable TV Operators, as are classified under tariff heading 9819.9000 of the Second Schedule to the said Act, subject to the conditions that such service provider:-

(a) is registered with the Board in terms of section 24 of the Act and has shown the services of “Cable TV Operators” of tariff heading 9819.9000 as his “Principal Activity” in row No. 12 of the Registration Form SST-01:

Provided that where the service provider also provides other taxable services including the services of “advertisement on Cable TV network” of tariff heading 9802.5000, he shall also inter-alia indicate the economic activity of such taxable services in the relevant column of Activity Code of “Other Business Activities” in row No. 19 of the Registration Form SST-01;

(b) is a stand-alone service provider of the taxable service of “Cable TV Operators” of tariff heading 9819.9000.

Explanation: For the purposes of this notification, a “stand-alone” service provider means a person whose principal activity is the provision of services of “Cable TV Operators” of tariff heading 9819.9000 and whose other service-related business activity, if any, is restricted to the provision of the taxable services of “advertisement on Cable TV network” of tariff heading 9802.5000. Persons providing or rendering taxable services of any of the tariff headings, other than those of tariff headings 9802.5000 and 9819.9000, shall not be eligible to the benefits of this notification:

Provided that nothing contained in this notification shall be construed to be exempting the taxable services of “advertisement on Cable TV network” classified under tariff heading 9802.5000 even if provided or rendered by such a stand-alone service provider;

(c) e-files his tax returns (Form SST-03) regularly in the prescribed manner, showing the details of his exempt services of Cable TV Operators (tariff heading 9819.9000) and
also of other taxable services including the taxable services of advertisements on Cable TV (tariff heading 9802.5000) therein:

Provided that the tax returns for the tax periods July, 2016 to June 2019, if not filed earlier, shall be e-filed by the stand-alone service provider on or before the 31st day of July, 2019;

(d) e-deposits his tax liability on the taxable services, including the taxable services of “advertisement on Cable TV network” (tariff heading 9802.5000), regularly in the prescribed manner:

Provided that the tax liability for the tax periods July, 2016 to June, 2019, if not paid earlier, shall be e-deposited by the stand-alone service provider in Sindh Government’s head of account “B-02384” in the prescribed manner by the 31st day of August, 2019; and

(e) complies with the provisions of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, in relation to the taxable services, including the taxable service of advertisement on Cable TV network (tariff heading 9802.5000), as are provided or rendered by him and e-deposits the amounts of Sindh sales tax involved, in case such amounts are or were not deducted or withheld by the service recipient or the withholding agent in terms of the said Rules:

Provided that the liability of Sindh sales tax under the aforesaid Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, for the tax periods July, 2016 to June, 2019, if not paid earlier, shall also be e-deposited by the stand-alone service provider in Sindh Government’s head of account “B-02384” in the prescribed manner by the 31st day of August, 2019.

2. This notification shall not entitle any person, whether a service provider or a service recipient, to any refund or adjustment of tax already paid or deposited by him in Sindh Government’s head of account “B-02384” on any day prior to the date of this notification.

3. This notification shall take effect from the 1st day of July, 2018, and, if not rescinded earlier, shall stand rescinded on the 30th day of June, 2020.

(Khair Mohammad Kalwar)
Secretary

[File No. SRB/TP/01/2019]
NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/16/2019.------- In exercise of the powers conferred by section 10 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board, with the approval of the Government, is pleased to direct that the following amendments shall be made in its notification No. SRB-3-4/5/2019 dated 08th May, 2019, namely:-

In the aforesaid notification,----------

(a) in the first paragraph, in the Table, against S. No. 2 in column (1), in the entries relating thereto in column (4), for the figures “2019”, the figures “2020” shall be substituted; and

(b) in paragraph 3, for the figures “2019”, the figures “2020” shall be substituted.

[File No. SRB/TP/01/2019]
NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/17/2019.------- In exercise of the powers conferred by sub-section (2) of section 8 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board, with the approval of the Government, is pleased to declare that sales tax on the services provided or rendered by an indenter (described against tariff heading 9819.1200) from a place of business in Sindh during the tax periods from July, 2015 to June, 2017 shall, if not yet deposited by the indenter in Sindh Government’s head of account “B-02384”, be charged, levied and collected at the reduced rate of 3% subject to the conditions that:-

(a) such indenter received or intends to receive the value of such indenter services from a place outside Pakistan in foreign exchange through banking channels in the indenter’s business bank account in the manner prescribed by the State Bank of Pakistan;

(b) such indenter, if not yet a person actually registered under section 24 of the Act, gets himself registered in accordance with the provisions of the said section 24, read with rules prescribed under the Act, on or before the 31st day of July, 2019;

(c) such indenter deposits the arrears of the amounts of Sindh sales tax, as involved, for the tax periods from July, 2015 to July, 2019, at the rate prescribed in this notification, in Sindh Government’s head of account “B-02384” in the prescribed manner on or before the 31st day of August, 2019; and

(d) such indenter does not claim any input tax credit/adjustments against the output tax payable under this notification.

2. This notification shall not entitle any person, whether a service provider or a service recipient, to any refund or adjustment of tax already paid or deposited by him in Sindh Government’s head of account “B-02384” on any day prior to the date of this notification.

(Khair Mohammad Kalwar)
Secretary

[File No. SRB/TP/01/2019]
NOTIFICATION
(Sindh Sales Tax on Services)

No. SRB/3-4/18/2019/.....: In exercise of the powers conferred by the provisions of sub-section (2) of section 8 and section 13 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with sub-section (4) of section 3, sub-section (3) of section 9, and section 72 thereof, the Sindh Revenue Board, with the approval of the Government of Sindh, is pleased to direct that the following amendment shall be made in the Sindh Sales Tax Special Procedure (Transportation or Carriage of Petroleum Oils through Oil Tankers) Rules, 2018, namely:-

In the aforesaid Rules, in rule 3, for the figures “2019”, the figures “2020” shall be substituted.

2. This notification shall take effect on and from the 1st day of July, 2019.

(Khair Mohammad Kalwar)
Secretary

[File No. SRB/TP/01/2019]
NOTIFICATION
(Sindh Sales Tax on Services)

No. SRB/3-4/19/2019/.........: In exercise of the powers conferred by section 72 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with sections 5, 6, 9, 13, 26 and 75 thereof, the Sindh Revenue Board is pleased to direct that the following further amendments shall be made in the Sindh Sales Tax on Services Rules, 2011, namely:-

In the aforesaid Rules,-------

(1) in rule 7, after the words “business activities”, the comma and words “, E-mail address for the purpose of rule 60” shall be inserted;

(2) in rule 13, in paragraph “v.”, for the words “are advised”, the words “is required” shall be substituted;

(3) in rule 19, in sub-rule (1),--------
(a) for the words “person having experience”, the words “person having professional experience”, shall be substituted;
(b) in the Proviso, in clause (a), for the full-stop at the end, a semi-colon shall be substituted; and
(c) in clause (b), for the comma at the end, a semi-colon shall be substituted;

(4) in rule 30,-------
(a) in sub-rule (2), the words “except Umra and Hajj service and the services of cheque book issuance and Musharika and Modarba Financing” shall be omitted; and
(b) in the Table under the ANNEX at the end, against S. No. 5 in the first column, after the words “Issuance of”, the words and comma “cheque books,” shall be inserted;

(5) in rule 31, in sub-rule (3), for the words “at the time of filing of return by the 15th day of the following month in the manner as provided in Chapter III of these rules”, the words “in the prescribed manner and by the prescribed due date” shall be substituted;
(6) in rule 34,

(a) in the title of the rule, after the words "vehicle, etc.", the comma and words "and advertisements in newspapers and periodicals" shall be added;

(b) in sub-rule (1), for clause (d), the following shall be substituted, namely:

"(d) transmitted through web, internet, sms, or any telecommunication or digital media;

(dd) printed in newspapers and periodicals; and"

(c) in sub-rule (2),

(i) after the words and comma "gross amount,", the words and comma "whichever is higher," shall be inserted; and

(ii) for the words "on any media, whichever is higher", the words "through web, internet, sms or any telecommunication or digital media or for printing in newspaper or periodical" shall be substituted;

(d) in sub-rule (2A), after the alphabets "CCTV", the words "and through web, internet, sms or any telecommunication or digital media and in any newspaper or periodical" shall be inserted; and

(e) in sub-rule (3), after the alphabets and words "CCTV and", the words "or through web, internet, sms or any telecommunication or digital media and" shall be inserted;

(7) in rule 35, in sub-rule (4), in the FORM, in the Table under Part-I, against S. No. 16 in the first column,

(a) clause (a) in the second column shall be omitted; and

(b) in clause (b), for the word "houses", the words "exporting firms registered with Pakistan Software Export Board" shall be substituted;

(8) in rule 42G, in sub-rule (4A), in the Proviso, for the full-stop at the end, a colon shall be substituted and thereafter the following Proviso shall be added, namely:

"Provided further that the rate of tax on the service of transportation or carriage of goods through truck addas or through bus/wagon stands shall be the reduced rate of 3% as prescribed in Notification No. SRB-3-4/8/2013 dated 1st July, 2013, as amended vide a notification No. SRB-3-4/11/2019 dated 27th June, 2019, subject to the limitations, conditions and restrictions prescribed therein. The amount of
tax payable at the said tax rate of 3% shall be liable to be paid by the service provider without any withholding or deduction by the service recipient or by any other person.”; and

(9) in Form SST-01, after Row No. 10 and entries relating thereto, the following new Row shall be inserted, namely:-

“10A Email address for the purpose of rule 60

2. This notification shall take effect on and from the 1st day of July, 2019.

(Khair Mohammad Kalwar)
Secretary

[File No. SRB/TP/01/2019]
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi, the 27th June, 2019

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/20/2019.-------- In exercise of the powers conferred by section 13 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with sub-section (4) of section 3, sub-section (3) of section 9, and section 72 thereof, the Sindh Revenue Board, is pleased to direct that the following further amendments shall be made in Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, namely:-

In the aforesaid Rules,--------

(a) in rule 1, in sub-rule (2), in clause (f), the comma and words “, other than those of sub-heading 9802.4000” shall be omitted;

(b) in rule 3, in sub-rule (5), after the word “road”, the brackets and words “(other than the services of inter-city transportation and carriage of goods through truck addas or through bus/wagon stands)” shall be inserted; and

(c) in Form SSTW-01, after Row No. 8 and entries relating thereto, the following new Row shall be added, namely:-

“8A E-mail address for the purpose of rule 60 of the Sindh Sales Tax on Services Rules, 2011, read with rule 5 of these rules_________________.”

2. This notification shall take effect on or from the 1st day of July, 2019

(Khair Mohammad Kalwar)
Secretary

[File No. SRB/TP/01/2019]