



<b>Agent Particulars U/s 73</b>	13	Representative Type: <input type="checkbox"/> Self <input type="checkbox"/> Authorised Person U/s 73 in capacity as _____						
	14	CNIC / NTN: _____ Name: _____						
	15	Address: _____ Office / Shop / House / Flat / Plot No. Street / Lane / Plaza / Floor / Village Block / Mohala / Sector / Road / Post Office etc. Province District City / Tehsil (with Zip Code) Area / Town						
	16	Phone: _____ Mobile _____ Fax _____ Area Code Number Area Code Number Area Code Number						
17	E-mail: _____ (e-mail address for all correspondence)							
<b>Directors / Shareholders</b>	18	Total Directors / Shareholders / Partners		Please provide information of all Directors / Partners and top-10 Shareholders		Total Capital		
	19	Type	NTN/CNIC/Passport No.	Name of Directors / Shareholders / Partners		Share Capital	Share %	Action (Add / Remove)
	i							
	ii							
	iii							
<b>Other</b>	20	Activity Code	Other Business Activities in addition to the Principal Activities given at Sr-12 above					
	i							
	ii							
21	Total Business / Branches <input type="checkbox"/> provide detail of all business / branches /outlets etc. use additional copies of this form, if needed.							
<b>Business / Branches</b>	22	Business / Branch Serial <input type="checkbox"/> Action Required: <input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Close						
	23	Business / Branch Type: _____ Business / Branch Name: _____ HQ / Factory / Showroom / Godown / Office Trade Name: _____						
	24	Address: _____ Office / Shop / House / Flat / Plot No. Street / Lane / Plaza / Floor / Village Block / Mohalla / Sector / Road / Post Office etc.						
	25	Nature of Premises / Possession <input type="checkbox"/> Owned <input type="checkbox"/> Rented <input type="checkbox"/> Others Owner's Name/CNIC/ NTN: _____						
	26	Electricity Ref. No. _____ Gas Consumer No. _____						
	27	Phone No. _____ Business / Branch Start Date _____ Business / Branch Close Date _____ Area Code Number						
	<b>Bank Accounts</b>	28	Total No. of Bank Accounts ____ provide details of all bank accounts, use additional copies of this form, if needed.					
29		Account Sr. _____ Action Required: <input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Close						
30		A/C No. _____ A/C Title _____ Type _____						
31		Bank Name: _____ City _____ Branch _____ (NBP, MCB, HBL, UBL, City etc.)						
32		Account Opening Date: _____ Account Close Date, if close action is requested _____						

<b>Declaration</b>	33	<p>I, the undersigned in capacity as _____, do hereby solemnly declare that to the best of my knowledge and belief, the information given above is correct and complete in all respects. It is further declared that any letter or information or notice sent on the E-mail / E-portal / Address given in the registry portion, will be accepted as legal notice served under the law. I also hereby authorize, the Balochistan Revenue Authority to obtain my/our registration data from the Federal Board of Revenue and other Provincial Tax Authorities.</p> <p style="text-align: center;">       _____        Date                  CNIC / Passport No.                  Name of Applicant                  Signature                  Stamp/Seal     </p>
<b>Official Area</b>	34	<p>NTN already allotted by FBR _____ User ID allotted by BRA _____</p> <p>Date _____ Tax Office _____</p> <p style="text-align: right;">_____ Signature of Issuing Officer</p>




**Government of Balochistan**  
**Balochistan Revenue Authority**  
**Taxpayer De-Registration Form**  
**Balochistan Sales Tax on Services Rules, 2018**

**BSTS-02**  
**Section-29**  
**Rule-11/163**

1	BNTN/ NTN/FTN: <input type="text" value="B"/>	Sheet No. <input type="text"/>	of <input type="text"/>	Token No. <input type="text"/>	
<b>Registry</b>	2	Taxpayer Type: <input type="checkbox"/> Individual <input type="checkbox"/> AOP <input type="checkbox"/> Company			
	3	Status: <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident (Name of country _____)			
	4	CNIC No. <input type="text"/> - <input type="text"/> - <input type="text"/> For resident individual. Date of Birth. _____ Non-resident to write Passport (PP) No. _____			
	5	Reg./ Incorporation No. _____ (for Company & Registered AOP only). Date of Incorporation: _____			
	6	Name: _____ Trade Name: _____ Name of Registered Person (Individual, AOP or Company)			
	7	Address: Registered Office Address for Company and Mailing / Business Address for Individual & AOP, for all correspondence. _____ Office / Shop / House / Flate / Plot No.      Street / Lane / Plaza / Village      Block / Muhalla / Sector / Road / Post Office etc. _____ Province      District      (City / Tehsil (with Zip Code))      Area / Town			
	<b>Reasons for De-Registration</b>	8	<input type="checkbox"/> Ceased to carry on business.		
9		<input type="checkbox"/> Service has become exempt or non-taxable (Give details).			
10		<input type="checkbox"/> Taxable turnover during the last 12 month has remained below the threshold. (a) Please give the value of taxable services provided in last 12 months Rs. _____ (b) Please give reason(s) for reduction in your taxable turnover (Attach sheet, if necessary).			
11		<input type="checkbox"/> Transfer or sale of business (Attach proof).			
12		<input type="checkbox"/> Merger with another person or business (Attach proof).			
13		<input type="checkbox"/> Other (Please describe).			
<b>Declaration</b>	14	I, the undersigned in capacity as _____, do hereby solemnly declare that to the best of my knowledge and belief, the information given above is correct and complete in all respects. It is further declared that any notice sent on the E-mail / E-portal / Address given in the registry portion, will be accepted as legal notice served under the law. I also hereby authorize, Balochistan Revenue Authority to obtain my/our registration data from Federal Board of Revenue and other Provincial Tax Authorities.			
		Date	CNIC / Passport No.	Name of Applicant	Signature      Official Stamp/Seal



Payable / Receivable	12	Input for the month (admissible under the Rules) = $3+6+$ [admissible inputs of 1&2 {-4}] (See Notes in Annex-A)		
	13	Available Balance (Cr or Dr) = $11-(7+12)$		
	14	Balance of the Input Tax Credit still available in relation to purchases or imports of Capital Goods, Plant & Machinery and Fixed Assets. <span style="float: right;">Annex-E</span>		
	15	Sales Tax withheld by return filer as withholding agent. <span style="float: right;">Annex-A</span>		
	16	Tax reverse charge <span style="float: right;">Annex – A &amp; C</span>		
	17	Sales Tax Payable = [if $13>0$ then $13+15+16$ otherwise $15+16$ ]		
	18	Refund Claim on Capital / Fixed Assets [if $14 = 0$ then "Minimum of Fixed Assets and available balance" otherwise Zero]		
	19	Credit to be carried forward = [if $13 < 0$ and $(13+18) < 0$ then $-(13+18)$ otherwise zero]		
	20	End-of-year Refund Claim (as determined periodically) = [if Tax Month - "JUN" and $19>0$ then 19 otherwise zero]		
	21	Net credit carried forward - [if Tax Month - "JUN" then zero otherwise 19]		
	22	Penalty / Fine, Additional Tax / Default Surcharge and Arrears [ $23+24+25$ ]		
	23	Penalty / Fine (S.48)		
	24	Additional Tax / Default Surcharge (S.49)		
	25	Arrears		
	26	Total amount to be paid - $(17+22)$		
	27	Tax paid on normal / previous return (applicable in case of amended return).		
	28	Waiver of Penalty / Fine, Additional Tax / Default Surcharge		
29	Balance Tax Payable / (Refundable) - $(26-27-28)$			
30	Select bank account for receipt of refund.			
Declaration	I, _____, holder of CNIC No. _____ in my capacity as authorized person do solemnly declare that to the best of my knowledge and belief, the information given in this return is/are correct and complete in all respects and in accordance with the provisions of applicable law.			
	Date: _____ Submitted electronically by using User-ID, Password and PIN as electronic signature.			
Head-wise Payable	<b>Head of Account</b>	<b>Amount-PKR</b>	<b>CPR No.</b>	<b>Amount-PKR</b>
	B02387 – Sales Tax on Service (S.18)			
	B02387 – Penalty / Fine (S.48)			
	B02387 – Additional Tax / Default Surcharge (S.49)			
	B02387 – Arrears			
	<b>Total Amount Payable</b>		<b>Total Amount Paid</b>	
Total Amount Paid (in Words): _____				


Domestic Purchases											BSTS-3 Annex-A				
		BNTN/NTN/FTN: B		Name of Taxpayer: <input style="width: 100px;" type="text"/>				Tax Period: <input style="width: 20px;" type="text"/> - <input style="width: 20px;" type="text"/> 20 <input style="width: 20px;" type="text"/>							
Sr. No	Particulars of Supplier			District of Supplier	Documents / Invoices				Purchase Type	Rate	Value of Purchases Excluding Sales Tax	Sales Tax Involved	Sales Tax Withheld as Withholding Agent	Non-Creditable Input	Reasons for Non-Creditable Input - Quote Section or Rule
	NTN	CNIC	Name		Type	Number	Date	HS Code							
1															
2															
3															
4															
5															
<b>Total (Net after incorporating the Credit / Debit Notes, if any)</b>															

Type -> Type of documents PI-Purchase Invoice, CN - Credit Notes, DN - Debit Notes.

- Notes:** (1) All purchases shall be recorded by providing either CNIC or NTN.  
 (2) Credit of inputs will only be allowed where purchases are made from Sales Tax registered person.  
 (3) Sales Tax withheld is also made part of this annexure therefore, registered persons are not required to file Sales Tax withholding statement separately.  
 (4) If an invoice contains items pertaining to multiple rates or multiple types / HS-Codes, then multiple rows with same invoice type, No. & Date should be written by the taxpayer in this annexure by providing Sales Type, Rate, Value, Sales Tax and Tax withheld separately.  
 (5) If any invoice contains items pertaining to Goods and services both, then two separate rows should be used giving details separately where possible as explained in (4) above otherwise if mixture of goods and services cannot be determined then use the type as mixed.  
 (6) Rate wise summary is computed automatically by the system therefore; it is not required to be entered by the taxpayer.  
 (7) The domestic purchases of Capital Goods, Plants & Machinery and Fixed Assets should be entered in Annex-E and not in Annex-A.

#### Summary

Type	Value	Sales Tax	Sales Tax Withheld
Taxable			
Exempt			
Zero Rate			
Gross			

 <b>Detail of Imports</b>										<b>BSTS-3 Annex-B</b>	
BNTN/NTN/FTN:		B			Name of Taxpayer:			Tax Period:		- 20	
Sr. No	Particulars of GD Imports (Found in Customs Data)				Type	Sales Tax Rate	Sales Taxable Value of Imports	Sales Tax Paid at Import Stage	Value Addition Tax on Commercial Imports	FED Paid at Import Stage	
	Collectorate	GD Type	GD Number	GD Date							
1											
2											
3											
4											
5											
6											
7											
8											
<b>Total</b>											

### Summary

Type	Sales Taxable Value	Sales Tax at Import stage	Value Addition Tax	FED Paid at Import Stage
Taxable (Excluding Fixed Assets)				
Fixed Assets				
Commercial				
Exempt				

**Note:** (1) Summary is automatically computed by the system therefore, the taxpayer is not required to prepare it.

(2) The imports of Capital Goods, Plant & Machinery and Fixed Assets should be entered in **Annex-E** and not in **Annex-B**.



Domestic Sales										BTS-3 Annex-C				
BNTN/NTN/FTN: B			Name of Taxpayer:			Tax Period: - 2 0								
Sr. No	Particulars of Buyer			District of Buyer	Buyer Type	Documents / Invoices				Sales Type	Rate	Value of Sales Excluding Sales Tax	Sales Tax Involved	Sales Tax Withholding at Source
	NTN	CNIC	Name			Type	Number	Date	HS Code					
1														
2														
3														
4														
5														
6														
<b>Total (Net after incorporating the Credit / Debit Notes, if any)</b>														

1. **Buyer Type** : End Consumer, Intermediary (Intermediary is the registered buyer who take input credit).
2. **Document Type** : **SI** = Sales Invoice, **CN** = Credit Note, **DN** = Debit Note.
3. **HS-Code** : 8-digits HS-Code as Pakistan Customs' Tariff.
4. **Sale Type** : Goods or Services.

**Note.** (1) All Sales shall be recorded by providing any one of the CNIC or NTN of the buyer irrespective of whether sold to a registered person or un-registered person. However, where invoices are issued to un-registered end-consumers, all such invoices may be grouped by Sale Type and Tax Rate and be declared in one line with NTN as 9999999-1. Moreover, the invoice numbers (and not total numbers of invoices issued during a tax period) should be shown in the sub-column "Number" under the column "Document / Invoice"

- (2) If an invoice contains items pertaining to multiple rates or types / HS Code; then multiple rows with same Invoice type, No & Date should be written by the taxpayer in this Annexure by providing Sales Type, Rate, Value, Sales Tax and Tax withheld separately.
- (3) If an invoice contains items pertaining to Goods and Services both, then two separate rows should be used for giving the details separately.
- (4) Rate wise Summary is computed automatically by the System; therefore, it is not required to be entered by the registered person.
- (5) In the Summary Table, "Sales made to End Consumer" means such of the sales where the service recipient will use the service for final consumption and shall not claim input tax credit. "Sales made to Intermediary" means sales made to the persons/service recipients who shall use the service in further supply of goods or for use in further provision of services and are likely to claim input tax credits.

#### Summary

Type	Value	Sales Tax	Sales Tax Withheld
Taxable			
Exempt			
Zero Rate			
Gross			


 BNTN/NTN/FTN. B          

### Detail of Exports

 Name of Taxpayer: 

 Tax Period.   - 2 0  
**BST-3  
Annex-D**

Sr. No.	Particulars of GD Export, if any (Machine Number)				Value of Exports in Pak Rupees	Value of Services Actually Exported	Value of Short Shipment	Value of Services Admissible for Refund	MATE Receipt No, where applicable	MATE Receipt Date
	Collectorate	GD Type	GD Number	GD Date						
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
<b>Total.</b>										

Capital Goods, Plant & Machinery and Fixed Assets														BSTS-3 Annex-E					
BNTN/NTN/FTN: B			Name of Taxpayer:				Tax Period: - 2 0												
Sr. No	Particulars of Supplier			District of Supplier/Importer	Documents / Invoices			Purchase Type	Rate	Value of Purchases	Sales Tax Involved	Non-Creditable Input	Adjustable Sales Tax Involved	Input Tax Credit Allowance (current month)	Instalment No.	Input Tax already claimed in previous month	Accumulated Input Tax Credit Claimed	Balance Input Tax Credit carried forward	
	NTN	CNIC	Name		Type	GD Invoice No.	GD Invoice Date												
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
<b>Total</b>																			

**Note:** This Annex-E is for acquisition, purchase or import of such capital goods, plants & machinery and fixed assets as are classified under chapter PCT 84 and 85.



**Government of Balochistan**  
**Balochistan Revenue Authority**  
**Sales Tax Payment Challan**  
**Balochistan Sales Tax on Services Rules, 2018**

**BSTS-04**  
**Section-18**  
**Rule-17/165**

BNTN/NTN/FTN:            Tax Period:   -

Name: \_\_\_\_\_

Taxpayer Type:  Individual  AOP  Company

Status:  Resident  Non-Resident (Name of country \_\_\_\_\_)

Principle Service: \_\_\_\_\_ Service Category: \_\_\_\_\_ Service Code: \_\_\_\_\_

Address: \_\_\_\_\_

Head of Account: "B02387-Balochistan Sales Tax on Service"

Sr. No	Description	Amount-PKR
1.	Sales Tax on Service (S.18)	
2.	Penalty / Fine (S.48)	
3.	Additional Tax / Default Surcharge (S.49)	
4.	Arrears	
<b>Total Amount of Payment</b>		

Amount in words: \_\_\_\_\_

**Mode and Particulars of Payment.**

Mode of Payment  Cash  Cheque  Pay Order  Demand Draft  Others

Cheque / Pay Order/ Draft No. \_\_\_\_\_ Date: \_\_\_\_\_

Bank / Branch Name / City / Br. Code: \_\_\_\_\_

**Declaration of Depositor**

I, hereby declare that the particulars mentioned in this tax payment challan are correct to the best of my knowledge and belief.

Name: \_\_\_\_\_

CNIC: \_\_\_\_\_

Date: \_\_\_\_\_

(BAR CODE) / PSID

\_\_\_\_\_  
Signature of Depositor

**Note.** This is an input form and should not be signed / stamped by the Bank. A Computerized Payment Receipt (CPR) should be issued after receipt of payment by the Bank.



**Government of Balochistan**  
**Balochistan Revenue Authority**  
**Form of Appeal to the Commissioner (Appeals)**  
**Balochistan Sales Tax on Services Rules, 2018**

**BSTS-05**  
**Section-63**  
**Rule-166**

**Appeal to the Commissioner (Appeals) shall be in the following form, namely:**

BNTN/NTN/FTN: 

B									
---	--	--	--	--	--	--	--	--	--

 Tax Period: \_\_\_\_\_

Name of Appellant: \_\_\_\_\_

Amount of tax payable on the basis of Return(s)

filed for the impugned tax period:

Whether Paid:  Yes  No

Evidence of Payment: Amount: \_\_\_\_\_ Date of Payment: \_\_\_\_\_

Taxpayer Type:  Individual  AOP  Company

Status:  Resident  Non-Resident (Name of country \_\_\_\_\_)

Principle Service: \_\_\_\_\_ Service Category: \_\_\_\_\_ Service Code: \_\_\_\_\_

Address: \_\_\_\_\_

Name of Representative: (Annex-Authority/Power of Attorney) 

--

Address at which notice is to be sent: 

--

Tax period(s) please specify: 

--

Date of dispute arose (Annex-Copy of Order of the office concerned): 

--

Nature of dispute: \_\_\_\_\_

Tax assessed: \_\_\_\_\_

Whether appealed in time: \_\_\_\_\_

Grounds of Appeal in brief: \_\_\_\_\_

Brief claim in Appeal/Prayer: \_\_\_\_\_

**Verification**

1. I \_\_\_\_\_ S/o \_\_\_\_\_, the proprietor/ partner / managing director of M/s. \_\_\_\_\_, the appellant, do hereby declare that whatever is stated above is true to the best of my knowledge and belief.

2. I am competent to file this appeal in my capacity as \_\_\_\_\_

3. I further certify that a true copy of this form of appeal has been sent by Registered Post (A/D) or Courier Service or delivered personally to the concerned Officer of Circle / Unit \_\_\_\_\_ Zone \_\_\_\_\_ on \_\_\_\_\_

Signature of the Appellant: \_\_\_\_\_

Name (In Capital Letters): \_\_\_\_\_

CNIC number of Appellant: \_\_\_\_\_

**APPEALS BEFORE COMMISSIONER (APPEALS)**  
**Balochistan Sales Tax on Services Rules, 2018**  
**APPEAL ACKNOWLEDGEMENT RECEIPT**

BNTN/NTN/FTN:

B									
---	--	--	--	--	--	--	--	--	--

Appellant's Name:

Appeal No:

Date of receipt of appeal:

Signature of appellant:

Signature of receiving officer:

- a) in case of an individual by the individual himself.
- b) in case of a company by the principal officer.
- c) in case of AOP by member / partner.

### INDEX OF ATTACHMENTS

S. No.	Subject	Annexure	Page Nos.	
			From	To
1		A		
2		B		
3		C		
4		D		
5		E		
6		F		

**Subject Example.** 1. Commissioner Appeal Order, 2. Assessment Order, 3. Appeal Fee (challan),  
4. Vakalatnama/Power of attorney, and 5. Other documents.

\_\_\_\_\_  
Signed by Appellant  
or  
Authorized Representative



Government of Balochistan  
Balochistan Revenue Authority  
Form of Appeal to the Appellate Tribunal  
Balochistan Sales Tax on Services Rules, 2018

BSTS-06  
Section-67  
Rule-167

Appeal to the Tribunal shall be in the following form, namely,

Tax Period. \_\_\_\_\_

Appellant:

V/S

Respondent:

\_\_\_\_\_

\_\_\_\_\_

Title / Number / Date of appeal order which gives rise to 2<sup>nd</sup> appeal.

\_\_\_\_\_

Section under which an order of the Sales Tax Authority was appealed against (Attach a copy of appeal order):

Date of communication of the order appealed against:

\_\_\_\_\_

Address to which notices may be sent to the appellant:

\_\_\_\_\_

Address to which notice may be sent to the respondent:

\_\_\_\_\_

Grounds of appeal:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Signed (Appellant)**

**VERIFICATION**

1. I, \_\_\_\_\_ S/o \_\_\_\_\_, the proprietor / partner / managing director of M/s \_\_\_\_\_, the appellant, do hereby declare that whatever is stated above is true to the best of my knowledge and belief.

2. I am competent to file the appeal in my capacity as \_\_\_\_\_

3. I, further certify that a true copy of this form of appeal has been sent by Registered Post/AD/Courier services or delivered personally to the concerned Officer of Circle/Unit \_\_\_\_\_ Zone \_\_\_\_\_ on \_\_\_\_\_

Signature of the Appellant: \_\_\_\_\_

Name (In Capital letters): \_\_\_\_\_

CNIC number of Appellant: \_\_\_\_\_



The form of appeal and verification form appended thereto shall be signed.

- (a) in case of an individual by the individual himself,
- (b) in case of a company by the principal officer, and
- (c) in case of AOP by member / partner.

#### INDEX OF ATTACHMENTS

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**Subject Example.** 1. Commissioner Appeal Order, 2. Assessment Order, 3. Appeal Fee (challan),  
4. Vakalatnama / Power of attorney, and 5. Other documents.

\_\_\_\_\_  
Signed by Appellant  
or  
Authorized Representative



**Government of Balochistan**  
**Balochistan Revenue Authority**  
**Form of Reference to the High Court**  
**Balochistan Sales Tax on Services Rules, 2018**

**BSTS-07**  
**Section-69**  
**Rule-168**

An application to refer question of Law to the High Court shall be in the following form, namely:

Before the High Court:  Year:

Balochistan Sales Tax, reference application No.

**Appellant:**

**V/S**

**Respondent:**



**Title / Number / Date of appeal order which gives rise to the reference.**

**The applicant state(s) as follows. –**

1. Name of Tribunal:  who decided on appeal, which gave rise to the question of law.
2. The date, the order was served:
3. Certificate that from the facts which are admitted and/or found by the Tribunal, the question(s) of Law which arise(s) and/or its order has been truly stated in the attached statement of the case.
4. **That the following questions of law arise out of the order of Tribunal.**
  - (i) \_\_\_\_\_
  - (ii) \_\_\_\_\_
  - (iii) \_\_\_\_\_

**The following documents are attached.**

- (1) Statement of the case figures by the Appellant.
- (2) Certified copy of the order of Tribunal from which the question(s) of Law stated above arise.
- (3) First appellate order by the Commissioner (Appeals), original assessment order or other order.

\_\_\_\_\_  
**Signed (Appellant)**

**Note:** Application to be made in triplicate. Application made is accompanied by a fee of Rs.100 deposited in the NBP (appeals head of a/c).



**Government of Balochistan**  
**Balochistan Revenue Authority**  
**Form of Application for Appointment of E-Intermediary**  
**Balochistan Sales Tax on Services Rules, 2018**

**BSTS-08**  
**Section-77**  
**Rule-23/169**

(1)	Business Name	<input type="text"/>
(2)	BNTN/NTN	<input type="text"/>
(3)	Business Status	<input type="text"/>
(4)	Address of Registered Head Office:	<input type="text"/>
	(i) City	<input type="text"/>
	(ii) Post code	<input type="text"/>
	(iii) Premises (Tick)	<input type="checkbox"/> Self <input type="checkbox"/> Owned <input type="checkbox"/> Rented
	(iv) Phone	<input type="text"/>
	(v) Fax No.	<input type="text"/>
	(vi) E-Mail address	<input type="text"/>
	(vii) Bank Account No.	<input type="text"/>
	(viii) Bank Name and Address	<input type="text"/>

I, \_\_\_\_\_ the undersigned, hereby, certify that the information given above is true and correct, and further that the applicant has not been involved in any case of tax fraud.

Signature & Stamp: \_\_\_\_\_

Name: \_\_\_\_\_

Designation: \_\_\_\_\_



**Government of Balochistan**  
**Balochistan Revenue Authority**  
**Form of Certificate of Recovery**  
**Balochistan Sales Tax on Services Rules, 2018**

**BSTS-09**  
**Section-72**  
**Rule-102/170**

C.No. \_\_\_\_\_

Dated: \_\_\_\_\_

Reference \_\_\_\_\_  
 (e.g. Order-in-Original No.--, Bank Guarantee No.--, etc.)

WHEREAS, a sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only), as  
 Government dues (as per Schedule attached) is outstanding and needs to be recovered from the following;

M/s. \_\_\_\_\_

Address \_\_\_\_\_

Phone No. \_\_\_\_\_

Sales Tax Registration No. \_\_\_\_\_

NTN. No. \_\_\_\_\_

- (2) The above-mentioned Government dues are on account of Sales Tax and other levies under the Balochistan Sales Tax on Services Act, 2015. It is certified that all formalities under the Act and rules made thereunder have been completed as follows, and there exists no bar stay order against recovery.
- (3) Action taken under clauses (a) to (f) of sub-section (1) of section 72 of the Balochistan Sales Tax on Services Act, 2015.
- (4) You are, therefore, requested to recover the above-mentioned Government dues in term of section 72 of the Balochistan Sales Tax on Services Act, 2015 and rules made thereunder. The Government dues may be remitted to the undersigned as soon as the same are recovered.

Referring Officer

(Name) \_\_\_\_\_

Assistant / Deputy Commissioner of Balochistan Sales Tax

Seal \_\_\_\_\_

To,

The Balochistan Sales Tax Recovery Officer, \_\_\_\_\_



**Government of Balochistan**  
**Balochistan Revenue Authority**  
**Form of Notice for Attachment and Recovery**

**BSTS-10**  
**Section-72**  
**Rule-104/171**

## Balochistan Sales Tax on Services Rules, 2018

C.No. \_\_\_\_\_

Dated: \_\_\_\_\_

WHEREAS, Government dues amounting to Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only), are recoverable from you (M/s. \_\_\_\_\_) on account of \_\_\_\_\_

(2) AND WHEREAS, you have failed to deposit the above said Government dues recoverable from you, and it is believed that the outstanding Government dues cannot be recovered from you in the manner so far followed;

(3) NOW, THEREFORE, you (M/s. \_\_\_\_\_) are hereby served with this notice in terms of section 72 of the Balochistan Sales Tax on Services Act, 2015 to pay the amount within fifteen days from the date of service of this notice, failing which following proceedings under section 72 of the Balochistan Sales Tax on Services Act, 2015 shall be initiated without any further notice. -

- a) attachment and sale of movable and immovable property; and appointment of receiver for the management of the movable or immovable property; and
- b) removal of goods from your business premises shall be stopped and the business premises shall be sealed till such time the amount of tax is paid or recovered in full.

(4) You are also directed not to directly or indirectly, sell, mortgage, charge, lease or otherwise deal with all movable and immovable properties belonging to you except with the permission of the undersigned.

Recovery Officer

(Name) \_\_\_\_\_

Assistant / Deputy Commissioner of Balochistan Sales Tax

Seal \_\_\_\_\_

To,

- (i) M/s. \_\_\_\_\_ (defaulter)
- (ii) M/s. \_\_\_\_\_ (clearing agent or representative).
- (iii) All other concerned.



Government of Balochistan  
Balochistan Revenue Authority  
Form of Notice for Attachment of Property

BSTS-11  
Section-72  
Rule-107/172

## Balochistan Sales Tax on Services Rules, 2018

C.No. \_\_\_\_\_

Dated: \_\_\_\_\_

WHEREAS, Government dues amounting to Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only), are recoverable from you (M/s. \_\_\_\_\_) on account of \_\_\_\_\_.

- (2) AND WHEREAS, you have failed to deposit the above said Government dues recoverable from you and no recovery could be made in term of clauses (a) to (f) of sub-section (1) of section 72 of the Balochistan Sales Tax on Services Act, 2015.
- (3) AND WHEREAS, it is believed that the outstanding Government dues cannot be recovered from you in the manner so far followed;
- (4) NOW, THEREFORE, you are hereby served with this notice in term of section 72 of the Balochistan Sales Tax on Services Act, 2015 to pay the amount within fifteen days from the date of service of this notice, failing which all your movable and immovable properties shall stand attached on the expiry of 15 days of the service of this notice. Further, following proceedings under section 72 of the Balochistan Sales Tax on Services Act, 2015 and the rules made thereunder shall also be initiated without any further notice. -
- (a) sale of movable or immovable property; and
- (b) appointment of receiver for the management of movable or immovable property.
- (5) You are also directed not to directly or indirectly, sell, mortgage, charge, lease or otherwise deal with all movable and immovable properties belonging to you except with the permission of the undersigned.
- (6) Such attached properties can be seized / sold under Chapter-X1 of the Balochistan Sales Tax on Services Rules, 2018 or a receiver can be appointed to manage them. To avoid such a situation, it shall be in your own interest to pay the Government dues within fifteen days from the date of service of this notice.

Recovery Officer

(Name) \_\_\_\_\_

Assistant / Deputy Commissioner of Balochistan Sales Tax

Seal \_\_\_\_\_

To,

- (i) M/s. \_\_\_\_\_ (defaulter)
- (ii) M/s. \_\_\_\_\_ (clearing agent or representative).
- (iii) All other concerned.



**Government of Balochistan**  
**Balochistan Revenue Authority**  
**Form of Order for Attachment of Property**  
**Balochistan Sales Tax on Services Rules, 2018**

**BSTS-12**  
**Section-72**  
**Rule-108/173**

To

Mr. / Mrs. / M/s. \_\_\_\_\_

WHEREAS, you have failed to pay a sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) payable by you, for which notice under rule-107 of the Balochistan Sales Tax on Services Rules, 2018 read with section 72(1) of the Balochistan Sales Tax on Services Act, 2015, dated \_\_\_\_\_ has already been served upon you.

(2) AND WHEREAS, for the said default and in pursuance of recovery of sales tax arrears the below mentioned properties belonging to you have been attached.

(i) \_\_\_\_\_

(ii) \_\_\_\_\_

(3) THEREFORE, you Mr. / Mrs. / M/s. \_\_\_\_\_, is/are hereby prohibited and restrained until further order of the undersigned from transferring of above-mentioned properties or subjecting the same to a charge in any manner and, that all person including co-owners are prohibited from taking any benefit under such transfer or charge.

Given under my hand and seal at (name of city) \_\_\_\_\_ on this day of \_\_\_\_\_ (month) \_\_\_\_\_ (year) \_\_\_\_\_.

Recovery Officer

(Name) \_\_\_\_\_

Assistant / Deputy Commissioner of Balochistan Sales Tax

Seal \_\_\_\_\_



**Government of Balochistan**  
**Balochistan Revenue Authority**  
**Form of Warrant for Attachment of Property**  
**Balochistan Sales Tax on Services Rules, 2018**

**BSTS-13**  
**Section-72**  
**Rule-114/174**

C. No. \_\_\_\_\_

Date: \_\_\_\_\_

WHEREAS Mr. \_\_\_\_\_  
 (Designation \_\_\_\_\_) has been nominated as Attachment Officer in terms of the Chapter-XI of the Balochistan Sales Tax on Services Rules, 2018, to attach the properties of M/s. \_\_\_\_\_ for the recovery of outstanding Government dues amounting to Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only), recoverable from the above mentioned defaulter.

2. THEREFORE, Mr. \_\_\_\_\_  
 (Designation \_\_\_\_\_) is hereby directed to attach the properties belonging to the defaulter while observing the provisions of Chapter-XI of the Balochistan Sales Tax on Services Rules, 2018, save exceptions as provided under the above said rules. He is also directed to report to the undersigned about the completion of attachment formalities as soon as these are completed.

Recovery Officer

(Name) \_\_\_\_\_

Seal \_\_\_\_\_

To,

- (i) The Attachment Officer.
- (ii) \_\_\_\_\_, along with a copy of warrant to be served on the defaulter.
- (iii) Notice Board.





**Government of Balochistan**  
**Balochistan Revenue Authority**  
**Form of Order for Sale of Property**  
**Balochistan Sales Tax on Services Rules, 2018**

**BSTS-14**  
**Section-72**  
**Rule-117/175**

C.No. \_\_\_\_\_

Date: \_\_\_\_\_

To

Mr. / Mrs. M/s \_\_\_\_\_

You Mr. / Mrs. M/s \_\_\_\_\_ have failed to pay Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) which was due as sales tax arrears in-spite of service of a notice under rules 107 and 108 of the Balochistan Sales Tax on Services Rules, 2018 read with section 72 (1) of the Balochistan Sales Tax on Services Act, 2015, dated \_\_\_\_\_.

In view of the said default and in pursuance of recovery of tax arrears, it is hereby ordered to sale the attached properties belonging to Mr. / Mrs. / M/s. \_\_\_\_\_, the defaulter of the said amount.

(Name) \_\_\_\_\_

Commissioner of Balochistan Sales Tax

Seal \_\_\_\_\_

To,

- (i) The Recovery Officer.
- (ii) \_\_\_\_\_, along with a copy of order to be served on the defaulter.
- (iii) Notice Board.