



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

NOTIFICATION
(Sindh Workers' Participation Fund)

No.SRB-3-4/10/2019.----- In exercise of the powers conferred under section 5(4) of the Sindh Companies Profits (Workers' Participation) Act, 2015 (Sindh Act No. XVIII of 2016) read with section 15 of the Sindh Workers Welfare Fund Act, 2014,(Sindh Act No.XXXIII of 2015) also 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 amount of penalty prescribed under section 5(1) of the Sindh Companies Profits (Workers' Participation) Act, 2015 (Sindh Act No. XVIII of 2016) and interest as per paragraph 2 of the scheme of the 2015-Act and penalties or default surcharge established under section 43 and 44 of the Sindh Sales Tax on Services Act, 2011, read with section 15 of the 2014-Act provided that the leftover amount of contribution of Sindh Workers' Participation Fund outstanding and the following amounts of the penalties/interest/default surcharge thereon are deposited in the prescribed manner in Sindh Government's head of account "G-06316" during the periods as specified below:-

- (a) the left over amount of contribution of outstanding Sindh Workers' Participation Fund as on the 31st May, 2019, along with 1% of the amount of penalty/interest/default surcharge thereon if deposited during the period from 17th June, 2019 to 22nd June, 2019; and
- (b) the left over amount of contribution of outstanding Sindh Workers' Participation Fund as on the 31st May, 2019, along with 2% of the amount of penalty/interest/default surcharge thereon if deposited during the period from 24th June, 2019 to 30th June, 2019.

2. The benefits of exemption of penalty/interest/default surcharge, 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 Companies Profits (Workers' Participation) Act, 2015 (Sindh Act No. XVIII of 2016) by:-

- (i) Industrial Undertakings who are liable to pay left over amount after distribution of workers participation fund among eligible workers along with the aforementioned amounts of penalties/interest/default surcharge in relation to the previous years up to the month of May, 2019, in Sindh Government's head of account "G-06316" in

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the prescribed manner by the due dates prescribed in clauses (a) and (b) of paragraph 1 of this notification; and

- (ii) Industrial Undertakings 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 3 read with paragraph 4(d) of the Sindh Companies Profits (Workers' Participation) Act, 2015 (Sindh Act No. XVIII of 2016), also read with section 4 and 5(4) of the Sindh Workers Welfare Fund Act, 2014, the Industrial Undertaking shall pay the amount so determined under the said Act/notification issued thereunder.
- (iii) Industrial Undertaking against whom any tax liability has been adjudged or confirmed by the Commissioner (Appeals) or the Appellate Tribunal;
- (iv) Industrial Undertaking 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 Undertaking 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 Undertaking has late paid the left over amount of contribution of Sindh Workers' Participation Fund prior to the date of this notification but has not yet discharged the liability of penalty/interest/default surcharge (whether the prescribed amount or the adjudged amount of the penalty) 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/interest/default surcharge (as outstanding on the 31st May, 2019) in Sindh Government's head of account "G-06313" during the period from 17th June, 2019 to the 30th June, 2019.

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



(Khair Muhammad Kalwar)
Secretary, SRB