

**PROVINCIAL ASSEMBLY OF SINDH
NOTIFICATION
KARACHI, THE 12TH APRIL, 2017**

NO.PAS/LEGIS-B-06/2017-The Sindh Revenue Board (Amendment) Bill, 2017 having been passed by the Provincial Assembly of Sindh on 29th March, 2017 and assented to by the Governor of Sindh on 11th April, 2017 is hereby published as an Act of the Legislature of Sindh.

THE SINDH REVENUE BOARD (AMENDMENT) ACT, 2017.

SINDH ACT NO. XVII OF 2017.

**AN
ACT**

to amend the Sindh Revenue Board Act, 2010.

WHEREAS it is expedient to **further** amend the Sindh Revenue Board Act, 2010, in the manner hereinafter appearing; **Preamble.**

It is hereby enacted as follows:-

1. (1) This Act may be called the Sindh Revenue Board (Amendment) Act, 2017. **Short title and commencement.**
- (2) It shall come into force at once and shall be deemed to have taken effect on and from 1st day of July, 2010.
2. In the Sindh Revenue Board Act, 2010, hereinafter referred to as the said Act, in section 2 – **Amendment of section 2 of Sindh Act No.XI of 2010.**
 - (a) in clause (c), after the word “Board”, the words “and includes an Acting Chairman of the Board” shall be added;
 - (b) in clause (d), for the words and figures “sub section 8”, the words, brackets and figures “sub-section (8)” shall be substituted;
 - (c) after clause (f), the following new clause shall be added, namely:-

“(ff) “Government Servant” means a person in the service of the Federal Government or in the Provincial Government”; and
 - (d) in clause (h), after the words “a member”, the words “and includes a senior member or ex-officio member” shall be inserted;

3. In the said Act, in section 3 - **Amendment of section 3 of Sindh Act No.XI of 2010.**
- (i) in sub-section (1), for the words “not less than four members”, the words “such number of members as may” shall be substituted;
 - (ii) in sub-section (3) –
 - (a) after the word “period”, the words “not exceeding three years” shall be inserted; and
 - (b) for the full stop at the end, a colon shall be substituted and, thereafter, the following provisos shall be added, namely:-

“Provided that where a serving Government servant is appointed or nominated as a Chairman or a member, other than an ex-officio member but has attained the age of superannuation before the expiry of three years from the date of such appointment or nomination, Government may allow him to continue to hold the office of the Chairman or the member, as the case may be, for a period not exceeding three years from the date he was so appointed or nominated:

Provided further that the Government may, in its own discretion, extend the aforesaid period of three years by another period of two years in a manner that such a person does not exceed the age of sixty five years at the end of such extended period.”;
 - (iii) in sub-section (7), for the word “month”, the word “**three months**” shall be substituted;
 - (iv) in sub-section (8), for the word “Board shall”, the words “The Board may” shall be substituted; and
 - (v) in sub-section (9), for the word “Chairman”, the “Board or the Chairman” shall be substituted;
4. In the said Act, in section 4, in sub-section (1) - **Amendment of section 4 of Sindh Act No.XI of 2010.**
- (i) in clause (c), for the word “or tax”, the words “default surcharge or tax” shall be substituted;
 - (ii) in clause (f), after the word “incentives”, the comma and word “bonuses” and after the word “employees”, the words “including contractual employees and the Chairman” shall be inserted;
5. In the said Act, in section 5, in sub-section (3), the word “existing” shall be omitted; **Amendment of section 5 of Sindh Act No.XI of 2010.**

6. In the said Act, in section 8, after sub-section (1), the following new sub-section (2) shall be added:-

Amendment of section 8 of Sindh Act No.XI of 2010.

“(2) The Board may, subject to such conditions as it deems necessary, delegate any of its functions and powers to the Chairman.”.

7. In the said Act, in section 10-A, after the word “Act”, the words “and shall also provide necessary assistance and support to the officers of the SRB in carrying out their functions and duties under this Act or under any other law empowering them to administer or collect any tax, cess, fund, fee or levy” shall be added.

Amendment of section 10-A of Sindh Act No.XI of 2010.

8. In the said Act, after section 20, the following new section shall be added, namely:-

Insertion of section 21 in Sindh Act No.XI of 2010.

“21. Validation. Notwithstanding any omission, discrepancy or defect in the establishment or composition of the Board or anything to the contrary contained in this Act or the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), or the rules made thereunder -

- (a) any action of the Chairman on behalf of the Board or anything to the contrary contained in any decree, judgment or order of any court, the sales tax or any other amount levied, charged, assessed, adjudged, collected, realized or recovered by the functionaries of the Board from any person shall be deemed to have been validly levied, charged, assessed, adjudged, collected, realized or recovered under this Act and the said Act No. XII of 2011; and
- (b) any action taken by the Chairman till the establishment or constitution of the Board under section 3 of the Act shall be deemed to be the action taken by the Board.”.

**BY ORDER OF THE SPEAKER
PROVINCIAL ASSEMBLY OF SINDH**

**G.M.UMAR FAROOQ
SECRETARY
PROVINCIAL ASSEMBLY OF SINDH**