

**THE SINDH FINANCE ORDINANCE, 1971**  
**SINDH ORDINANCE NO. VII OF 1971**

**CONTENTS**

**Preamble**

**Sections**

1. Short title, commencement and extent.
2. [Repealed].
3. [Omitted].
4. Application of existing laws.
5. Bar of suits in civil courts.
6. Power to make rules.

**THE SINDH FINANCE ORDINANCE, 1971**  
SINDH ORDINANCE NO. VII OF 1971

[29<sup>th</sup> June, 1971]

**AN ORDINANCE** to continue and levy certain taxes and surcharges in the Province of Sindh.

**WHEREAS** it is expedient to continue and levy certain taxes and surcharges in the Province of Sindh; **Preamble.**

**NOW, THEREFORE**, in pursuance of the Martial Law Proclamation of 25th March, 1969, read with the Provisional Constitution Order, and in exercise of all powers enabling him in that behalf, the Governor of Sindh is pleased to make and promulgate the following Ordinance:—

1. (1) This Ordinance may be called the <sup>1</sup>Sindh Finance Ordinance, 1971. **Short title, commencement and extent.**  
 (2) It shall come into force on and from the first day of July, 1971.  
 (3) It shall extend to the whole of the Province of Sindh as constituted by the Province of West Pakistan (Dissolution) Order, 1970.
2. <sup>2</sup>[\*\*\*]
3. <sup>3</sup>[\*\*\*]
4. Where any tax or levy imposed by this Ordinance is by way of an addition to, or a surcharge on, the existing tax imposed by or under any enactment, the procedure provided in such enactment and the rules framed thereunder for the assessment, collection and recovery of such tax shall, so far as applicable, apply to the assessment, collection and recovery of the additional tax or surcharge. **Application of existing laws.**
5. No suit shall lie in any civil court to set aside or modify any assessment, levy or collection of a tax or surcharge made under this Ordinance and the rules thereunder or any penalty imposed under sub-section (2) of section 2. **Bar of suits in civil courts.**

<sup>1</sup> Substituted word **Sind** by **Sindh** wherever occurring by Sindh Act No. XVIII of 2013, date 19<sup>th</sup> March, 2013.

<sup>2</sup> Repealed section by Sindh Ordinance No. XII of 1981, dated 29<sup>th</sup> June, 1981.

<sup>3</sup> Omitted section by Sindh Ordinance No. X of 1980, dated 30<sup>th</sup> June, 1980.

**THE SINDH FINANCE ORDINANCE, 1971**  
**SINDH ORDINANCE NO. VII OF 1971**

6. (1) The Provincial Government may make rules for carrying into effect the purposes of this Ordinance and such rules may, among other matters, prescribe the procedure for the assessment, collection and payment of any tax levied or the imposition of any penalty under this Ordinance, in so far as such procedure is not provided in the Ordinance. **Power to make rules.**
- (2) Any rules made or deemed to have been made under the corresponding provisions of the West Pakistan (Sindh) Finance Ordinance, 1970 (West Pakistan Ordinance XXII of 1970), shall, so far as may be, be continued and be deemed to have been made under this Ordinance.