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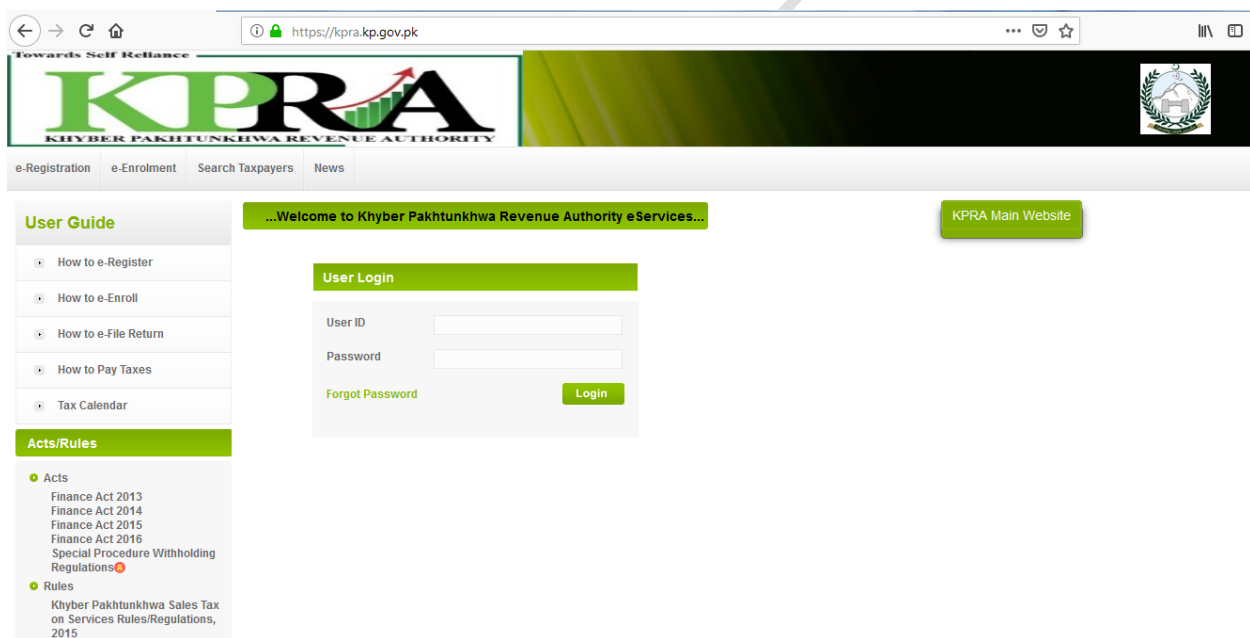
1 Annexure-A and Annexure-C Submission

1.1 Creation of Sales Invoice in Annexure-C

The seller creates 'Sales Invoice' in Annexure C, Once Sales Invoice record is created system assigns Invoice Status as Un-claimed, to create Annexure C following are the steps:

Steps:

1. Enter URL <https://kpra.kp.gov.pk/> in the web browser



The screenshot shows the KPRA Main Website interface. The top navigation bar includes links for e-Registration, e-Enrollment, Search Taxpayers, and News. The main content area features a 'User Login' section with input fields for 'User ID' and 'Password', a 'Forgot Password' link, and a 'Login' button. A sidebar on the left contains a 'User Guide' and 'Acts/Rules' section.

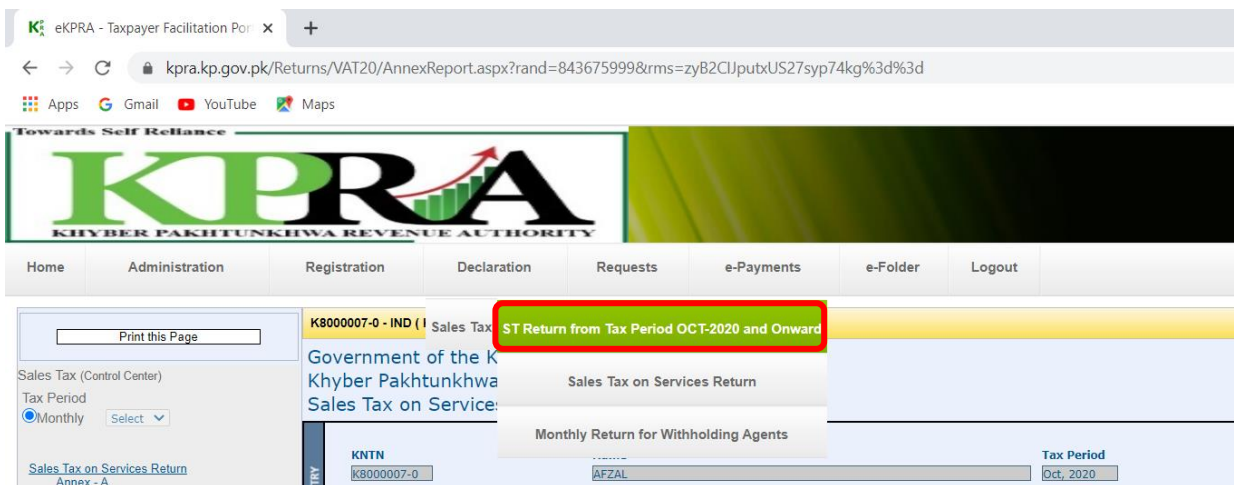
2. User Login

- Enter your User ID
- Enter Password
- Click <Login> Button

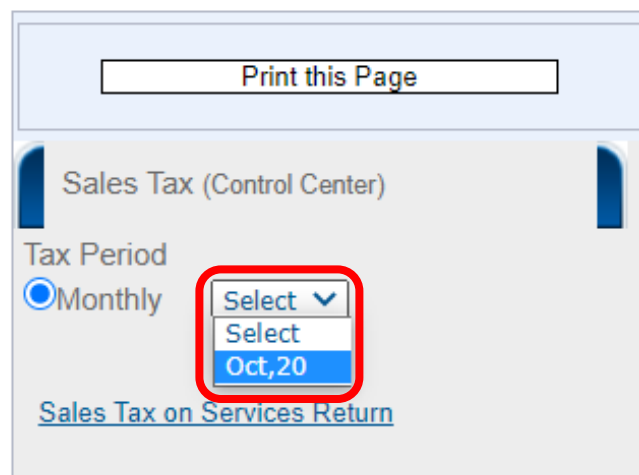


This is a detailed view of the 'User Login' form. It includes a green header with the text 'User Login'. Below the header, there are two input fields: 'User ID' with the value 'demopi' and 'Password' with masked characters. A 'Forgot Password' link is located below the password field. A green 'Login' button is positioned at the bottom right of the form.

3. Click **Declaration**→**Sales Tax**→ **STS Return from Tax Period Oct-2020 and Onward**



4. Select Month from the <Monthly> Dropdown List on the left of the screen.



5. In the left panel, Click on <Sales Tax on Services Return> link

Print this Page

Sales Tax (Control Center)

Tax Period
☒ Monthly Select
Select
 Oct,20

[Sales Tax on Services Return](#)

6. Following 'Sales Tax on Services Return' Window is displayed with status "Preparing"

Towards Self Reliance

KPRA
KHYBER PAKHTUNKHWA REVENUE AUTHORITY

Home Administration Registration Declaration Requests e-Payments e-Folder Logout

K2789718-4 - IND (KPRA Office) Purchaser Test Account

Government of the Khyber Pakhtunkhwa
Khyber Pakhtunkhwa Revenue Authority
Sales Tax on Services Return

Print this Page

Sales Tax (Control Center)

Tax Period
☒ Monthly Oct,19

[Sales Tax on Services Return](#)
[Annex - A](#)

Current No: 1876612

☒ Preparing

REGISTRY

KNTN Name Tax Period Normal Amended Submission Date
 CNIC in case of Individual COY/AOP/IND Service Category
 Principal Service
 Services provided or rendered by Call centers

Tax Office
 KPK
 Service Code
 9837.0000

SALES TAX CREDITS

Description	Value	Sales Tax Amount
1. Domestic Purchases excluding fixed assets for Providing of Service Annex-A	345,000	48,900
2. Imports excluding fixed assets (includes value addition tax on commercial imports) Annex-B	0	0
3. Capital / Fixed Assets (Domestic Purchases & Imports) Annex-E	0	0
4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B)		0
5. Input Tax for the month = [(1 + 2 + 3) - 4]		48,900
6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		0
7. Sales Tax withheld by the buyer as withholding agent Annex-C		0
7a. Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes. Report		0
7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c. Report		0
Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of		

7. Click on [Annex-C](#) link

Description	Value	Sales Tax Amount
1. Domestic Purchases excluding fixed assets for Providing of Service	Annex-A	
2. Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B	
3. Capital / Fixed Assets (Domestic Purchases & Imports)	Annex-E	
4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B)		
5. Input Tax for the month = [(1 + 2 + 3) - 4]		
6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		
7. Sales Tax withheld by the buyer as withholding agent	Annex-C	
7a. Section 16(8)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	
7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	
7c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	
8. Accumulated Credit = (5 + 6 + 7 - 7a + 7b)		
SALES TAX DEBITS		
9. (A) Services provided/rendered	Annex-C	
9. (B) Services provided/rendered (Exempt Sale)	Annex-C	
10. Services Exported	Annex-D	
11. Output Tax for the month = (9)		

8. Enter values in the Annex-C (Domestic Sales Invoices)

- Select <Buyer Type> as **“Intermediary” or “End Consumer”**
- Enter Purchaser's NTN as per format **“XXXXXXXX-X”**
 - System populates the CNIC and Name as per the NTN entered
- Select Document Type
- Enter Document Number
- Enter Document Date in Format DD/MM/YYYY
 - Note:** The Date should be any day of the Month selected in step 4
- Enter HS Code (Optional Field)
- Select relevant Sale Type from the dropdown
- Select relevant Rate from the dropdown
- Select relevant District of Buyer from dropdown
- Enter Sales Value (The Total Amount on which Sales Tax is to be charged)
 - System calculates the Sales Tax Involved and populates the field
 - System calculates the Extra Amount and populates the field
- Enter GST Withheld
- Enter Reverse Charged u/s 20

Annex-C (Domestic Sales Invoices) Preparing

Buyer Type	a	Intermediary	NTN	b		CNIC	
Name		Seller Test Account		Doc. Type	c	Sale Invoice	Doc. No.
Doc. Date	e	01/10/2019	HS Code	f	1545	Sale Type	g
District of Buyer	i	ABBOTTABAD	Sales Value	j	50,000	Sales Tax Involved	5,000
GST Withheld	k		Tax Reverse Charged U/S 20	l	2000	Extra Amount	

Particulars of Buyer				Document				HS Code	Sale Type	Rate	Sales
Sr.	NTN	CNIC	Name	District of Buyer	Buyer Type	Type	Number				

9. Click <Add> button

Annex-C (Domestic Sales Invoices) Preparing

Buyer Type: NTN: CNIC:

Name: Doc. Type: Doc. No.:

Doc. Date: HS Code: Sale Type: Rate:

District of Buyer: Sales Value: Sales Tax Involved: Extra Amount:

GST Withheld: Tax Reverse Charged U/S 20:

Add **Clear** **Attach File** **Submit Invoices** **Back To Return** **Grid List**

Sr.	Particulars of Buyer			District of Buyer	Buyer Type	Document		
	NTN	CNIC	Name			Type	Number	Date

10. The Record is saved successfully and appears in the Grid below

Annex-C (Domestic Sales Invoices) Preparing

Record is saved successfully.

Buyer Type: NTN: CNIC:

Name: Doc. Type: Doc. No.:

Doc. Date: HS Code: Sale Type: Rate:

District of Buyer: Sales Value: Sales Tax Involved: Extra Amount:

GST Withheld: Tax Reverse Charged U/S 20:

Add **Clear** **Attach File** **Submit Invoices** **Back To Return** **Grid List**

Sr.	Particulars of Buyer			District of Buyer	Buyer Type	Document		
	NTN	CNIC	Name			Type	Number	Date
1	9000000000000000000	9000000000000000000	Seller Test Account	ABBOTTABAD	Intermediary	Sale Invoice	134	
Total (Net after incorporating the Credit/Debit)								

1.2 Edit Annexure C Record:

Added records can be Edited, Steps are as follows:

Steps:

1. To Edit the Added record, Click on the Edit button from the grid for the desired record

Add **Clear** **Attach File** **Submit Invoices** **Back To Return** **Grid List**

Sr.	Particulars of Buyer			District of Buyer	Buyer Type	Document		
	NTN	CNIC	Name			Type	Number	Date
1	9000000000000000000	9000000000000000000	Seller Test Account	ABBOTTABAD	Intermediary	Sale Invoice	134	
Total (Net after incorporating the Credit/Debit)								

2. By clicking on Edit Button, System populate fields in Annex-C (Domestic Sales Invoices) that can be edited

Annex-C (Domestic Sales Invoices) Preparing

Buyer Type: NTN: CNIC: Doc. Type: Doc. No.: Doc. Date: HS Code: Sale Type: Rate: District of Buyer: Sales Value: Sales Tax Involved: Extra Amount: GST Withheld: Tax Reverse Charged U/S 20:

Update Delete Clear Attach File Submit Invoices Back To Return Grid List

Particulars of Buyer							Document	
Sr.	NTN	CNIC	Name	District of Buyer	Buyer Type	Type	Number	
1	000000000000000000	000000000000000000	Seller Test Account	ABBOTTABAD	Intermediary	Sale Invoice	134	
Total (Net after incorporating the Credit/Debit)								

3. Click on Update Button

Annex-C (Domestic Sales Invoices) Preparing

Buyer Type: NTN: CNIC: Doc. Type: Doc. No.: Doc. Date: HS Code: Sale Type: Rate: District of Buyer: Sales Value: Sales Tax Involved: Extra Amount: GST Withheld: Tax Reverse Charged U/S 20:

Update Delete Clear Attach File Submit Invoices Back To Return Grid List

Particulars of Buyer							Document	
Sr.	NTN	CNIC	Name	District of Buyer	Buyer Type	Type	Number	
1	000000000000000000	000000000000000000	Seller Test Account	ABBOTTABAD	Intermediary	Sale Invoice	134	
Total (Net after incorporating the Credit/Debit)								

1.3 Delete Annexure C Record:

Added records can be deleted, Steps are as follows:

Steps:

1. To delete record, Select records from the grid
2. System will populate data in the fields

Annex-C (Domestic Sales Invoices) Preparing

Buyer Type: NTN: CNIC: Doc. Type: Doc. No.: Doc. Date: HS Code: Sale Type: Rate: District of Buyer: Sales Value: Sales Tax Involved: Extra Amount: GST Withheld: Tax Reverse Charged U/S 20:

Update Delete Clear Attach File Submit Invoices Back To Return Grid List

Particulars of Buyer							Document	
Sr.	NTN	CNIC	Name	District of Buyer	Buyer Type	Type	Number	
1	000000000000000000	000000000000000000	Seller Test Account	ABBOTTABAD	Intermediary	Sale Invoice	134	
Total (Net after incorporating the Credit/Debit)								

3. Click Delete Button

Annex-C (Domestic Sales Invoices) Preparing

Buyer Type: NTN: CNIC: Doc. Type: Doc. No.: Doc. Date: HS Code: Sale Type: Rate: District of Buyer: Sales Value: Sales Tax Involved: Extra Amount: GST Withheld: Tax Reverse Charged U/S 20:

Update **Delete** Clear Attach File Submit Invoices Back To Return Grid List

Sr.	Particulars of Buyer			District of Buyer	Buyer Type	Document	
	NTN	CNIC	Name			Type	Number
1	000000000000000000	000000000000000000	Seller Test Account	ABBOTTABAD	Intermediary	Sale Invoice	134
Total (Net after incorporating the Credit/Debit)							

4. System will display message

Do you want to delete this record, are you sure?

OK Cancel

5. Click OK Button

1.4 Submit Annexure C:

After the records are added Annexure C will be submitted, Steps are as follows:

Steps:

1. Click on <Submit Invoices> Button

Annex-C (Domestic Sales Invoices) Preparing

Buyer Type: NTN: CNIC: Doc. Type: Doc. No.: Doc. Date: HS Code: Sale Type: Rate: District of Buyer: Sales Value: Sales Tax Involved: Extra Amount: GST Withheld: Tax Reverse Charged U/S 20:

Add Clear Attach File **Submit Invoices** Back To Return Grid List

Sr.	Particulars of Buyer			District of Buyer	Buyer Type	Document	
	NTN	CNIC	Name			Type	Number
1	000000000000000000	000000000000000000	Seller Test Account	ABBOTTABAD	Intermediary	Sale Invoice	134
Total (Net after incorporating the Credit/Debit)							

2. Following Verification popup appears on the screen

- Enter PIN
- Click on <Confirm> button

III. After this A pop up message appears

Annex-C (Domestic Sales Invoices) Preparing

Buyer Type: Intermediary NTN: Doc. No.: Doc. Date: 01/10/2019 HS Code: Sale Type: Services Rate: 10 District of Buyer: ABBOTTABAD Sales Value: Sales Tax Involved: Extra Amount: GST Withheld: Tax Reverse Charged U/S 20: demop

Verification
Please Enter Your PIN: ****

Add Clear Attach File Confirm Cancel

Sr.	NTN	CNIC	Name	District of Buyer	Buyer Type	Type	Number
1	33007927	250000000000000000	Seller Test Account	ABBOTTABAD	Intermediary	Sale Invoice	134

Message

Annex-C Invoice(s) Submitted Successfully. (III)

OK

- After submitting Invoices, Annex C status will be changed to “**Verified**”. Click on Submit Annexure Button

Annex-C (Domestic Sales Invoices) Verified

Buyer Type: Intermediary NTN: Doc. No.: Doc. Date: 01/10/2019 HS Code: Sale Type: Services Rate: 16 District of Buyer: BADIN Sales Value: Sales Tax Involved: Extra Amount: GST Withheld: Tax Reverse Charged U/S 20: demop

Un Submit Invoices **Submit Annexure** Print Back To Return

Sr.	NTN	CNIC	Name	District of Buyer	Buyer Type	Type	Number
1	33007927	250000000000000000	Seller Test Account	ABBOTTABAD	Intermediary	Sale Invoice	134

Total (Net after incorporating the Credit/Debit

- System will display message

Confirmation

Are you sure you want to submit AnnexC?

Confirm Cancel

- The status of Submitted Invoices is ‘Un-claimed’

Un-Submit Annexure			Print		Back To Return		Grid List					All	
Document													
Buyer Type	Type	Number	Date	HS Code	Sale Type	Rate	Sales Value	Sales Tax Involved	GST Withheld	Invoice Status	Record Source		
Intermediary	Sale Invoice	134	01/10/2019	1545	Services	10	50,000	5,000	0	Un-Claimed	Online		
Total (Net after incorporating the Credit/Debit Notes, if any)							50,000	5,000	0				

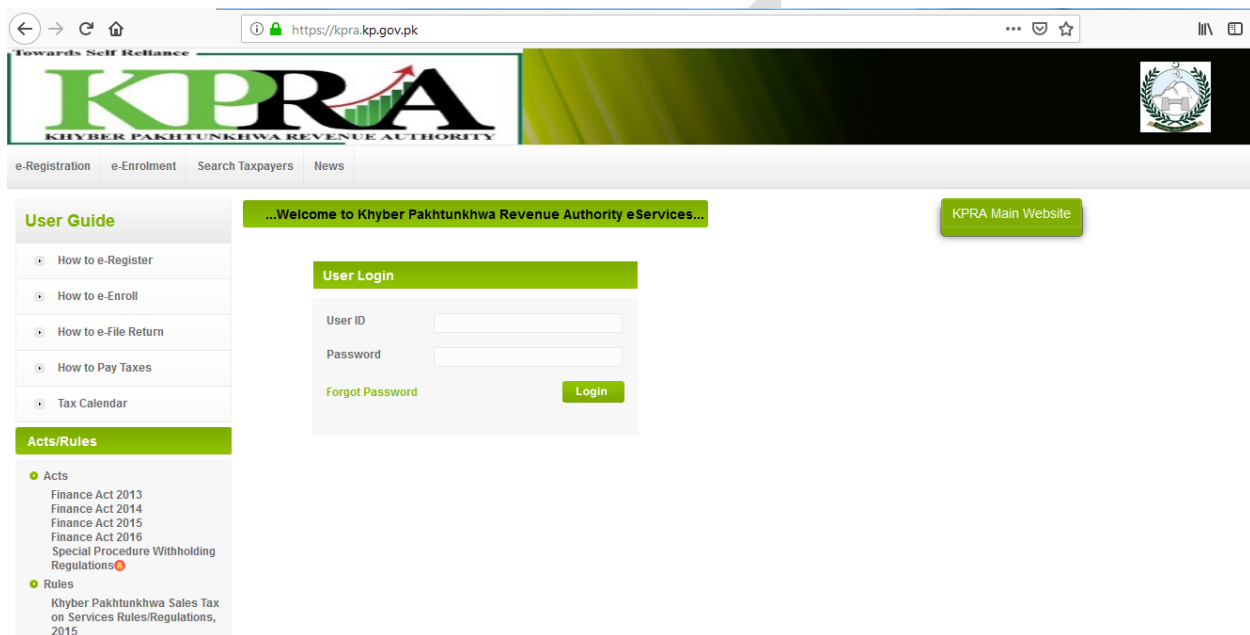
Note: When the Seller has submitted the Sale Invoices, Then the Purchaser will be able to search Relevant Purchase Invoice in Annexure A, Invoice Status will be Un-claimed on Search

1.5 Creation of Purchase invoice in Annexure A

The Purchase Invoice is created in Annexure-A, Steps are as follows:

Steps:

1. Enter URL <https://kpra.kp.gov.pk/> in the web browser



The screenshot shows the KPRA Main Website interface. The top navigation bar includes links for e-Registration, e-Enrollment, Search Taxpayers, and News. The main content area features a 'User Login' section with input fields for User ID and Password, a 'Forgot Password' link, and a 'Login' button. A sidebar on the left contains a 'User Guide' and 'Acts/Rules' section.

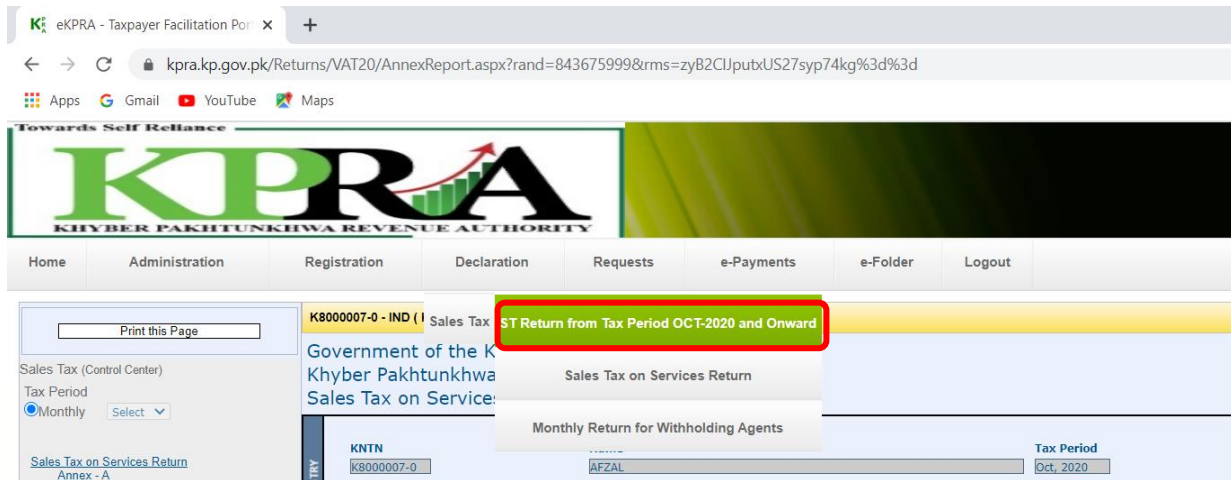
2. User Login

- Enter your User ID
- Enter Password
- Click <Login> Button

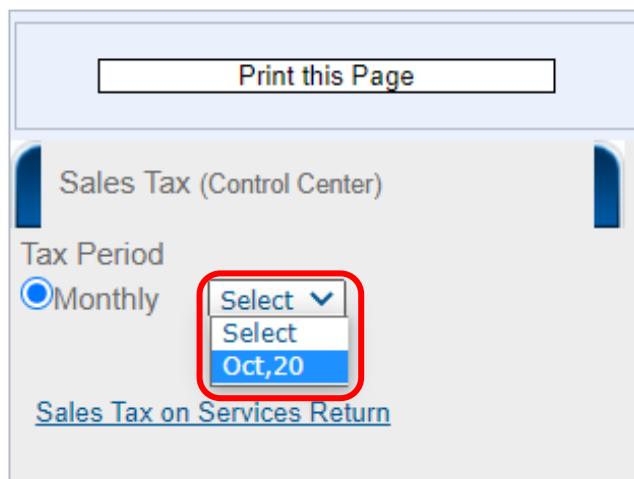


This image provides a detailed view of the 'User Login' form. It includes a green header with the text 'User Login'. Below the header, there are input fields for 'User ID' (containing the text 'demopi') and 'Password' (displayed as dots). A 'Forgot Password' link is located below the password field. A green 'Login' button is positioned at the bottom right of the form.

3. Click **Declaration**→**Sales Tax**→ **STS Return from Tax Period Oct-2020 and Onward**



4. Select Month from the <Monthly> Dropdown List on the left of the screen.



5. In the left panel, Click on Sales Tax on Services Return link

Print this Page

Sales Tax (Control Center)

Tax Period
☒ Monthly
 Select
 Select
 Oct,20

[Sales Tax on Services Return](#)

6. Following 'Sales Tax on Services Return' Window is displayed with status "Preparing"

Towards Self Reliance

KPRA
KHYBER PAKHTUNKHWA REVENUE AUTHORITY

Home Administration Registration Declaration Requests e-Payments e-Folder Logout

K2789718-4 - IND (KPRA Office) Purchaser Test Account

Government of the Khyber Pakhtunkhwa
Khyber Pakhtunkhwa Revenue Authority
Sales Tax on Services Return

Current N° 1976812

☒ Preparing

REGISTRY

KNTN Name Tax Period Normal Amended Submission Date
 CNIC in case of Individual COY/AOP/IND Service Category
 Principal Service
 Services provided or rendered by Call centers

Sales Tax Amount

Description	Value	Sales Tax Amount
1. Domestic Purchases excluding fixed assets for Providing of Service	Annex-A	
2. Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B	
3. Capital / Fixed Assets (Domestic Purchases & Imports)	Annex-E	
4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B)		
5. Input Tax for the month = [(1 + 2 + 3) - 4]		
6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		
7. Sales Tax withheld by the buyer as withholding agent	Annex-C	
7a. Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	
7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c.	Report	
Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of		

7. Click on <Annex-A>

Description	Value	Sales Tax Amount
1. Domestic Purchases excluding fixed assets for Providing of Service	Annex-A	
2. Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B	
3. Capital / Fixed Assets (Domestic Purchases & Imports)	Annex-E	
4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B)		
5. Input Tax for the month = [(1 + 2 + 3) - 4]		
6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		
7. Sales Tax withheld by the buyer as withholding agent	Annex-C	
7a. Section 16(8)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	
7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	
7c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	
8. Accumulated Credit = (5 + 6 + 7 - 7a + 7b)		
SALES TAX DEBITS		
9. (A) Services provided/rendered	Annex-C	
9. (B) Services provided/rendered (Exempt Sale)	Annex-C	
10. Services Exported	Annex-D	
11. Output Tax for the month = (9)		

8. Select “Purchase Data” button at the bottom of the screen

Annex-A Summary of Domestic Purchases																	
NTN		CNIC		Name		Doc. Type	Select	Doc. No.		Doc. Date	01/10/2019 (DD/MM/YYYY)	HS Code					
Purchase Type	Goods	Rate	5	Value		GST		Excluding		District	BADIN	Reason of Non Creditable	Select				
Sales Tax Involved		GST Withheld		Non Creditable Inputs		Tax Reverse		Charged U/S 20									
<div> Add Clear Purchase Data Attach File Print Back To Return Grid List All </div>																	
SUP	ST	NTN	CNIC	Name	District	Type	Number	Date	HS Code	Purchase Type	Rate	Value of Purchase	Sales Tax Involved	Non Creditable Inputs	Reason of Non Creditable	GST Withheld	Record

9. Click on the <Search> Button in the Purchase Data Tab.

Note: Search can be done through all available filters i.e. NTN, From Date, To Date, ST Amount, Invoice Number

Purchase Data									
Advance Search:									
Description (i) Enter search criteria for purchase invoice and press search button to view all invoices.									
NTN		From Date		To Date		ST Amount		Invoice Number	
Upload NTN file	Browse...	No file...	Download Sample File						
									Search
Back									

10. The system displays records in the grid which consists of the Purchase Invoices that have been submitted by the seller for this purchaser

Purchase Data

Advance Search:

Description
(i) Enter search criteria for purchase invoice and press search button to view all invoices.

NTN From Date To Date

ST Amount Invoice Number Source

Upload NTN file [Download Sample File](#)

Particulars of Supplier				Document				HS Code	Sale Type	Rate	Value of Sales	Excl. ST	Sales Tax/ FED in ST Mode	Cr. Disallowed / Non Creditable Inputs	Reason of Non Crd.	ST Withheld at Source	Invoice Usage Status
NTN	CNIC	Name	Type of Supplier	Sale Origination Province	Type	Number	Date										
1	0010705-7010-0100000-5	Seller Test Account	BADIN	Credit Note	15201/10/2019	15	Services	16.00	100,000	16,000	0.00		Other	0	Un-Used		

11. Select invoice(s) from the Purchase Data's grid

Purchase Data

Advance Search:

Description
(i) Enter search criteria for purchase invoice and press search button to view all invoices.

NTN From Date To Date

ST Amount Invoice Number Source

Upload NTN file [Download Sample File](#)

Particulars of Supplier				Document				HS Code	Sale Type	Rate	Value of Sales	Excl. ST	Sales Tax/ FED in ST Mode	Cr. Disallowed / Non Creditable Inputs	Reason of Non Crd.	ST Withheld at Source	Invoice Usage Status
NTN	CNIC	Name	Type of Supplier	Sale Origination Province	Type	Number	Date										
<input checked="" type="checkbox"/>	0010705-7010-0100000-5	Seller Test Account	BADIN	Credit Note	15201/10/2019	15	Services	16.00	100,000	16,000	0.00		Other	0	Un-Used		

12. Click on <Load Data> button

Purchase Data

Advance Search:

Description
(i) Enter search criteria for purchase invoice and press search button to view all invoices.

NTN From Date To Date
 ST Amount Invoice Number Source KPRRA
 Upload NTN file No fi...cted. [Download Sample File](#)

Particulars of Supplier				Document				Sales Tax/		Value of		Cr. Disallowed / Non		Reason of Non Crd.		ST		Invoice	
Sr.	NTN	CHIC	Name	Type of Supplier	Type	Number	Date	HS Code	Sale Type	Rate	Excl. ST	FED in ST Mode	Cr. Disallowed / Non Creditable Inputs	Reason of Non Crd.	Withheld at Source	Usage	Status		
1	15201101019	15201101019	Seller Test Account	BADIN	Credit Note	15201101019	15/10/2019	15	Services	16.00	100,000	16,000	0.00	Other	0	Un-Used			

13. Click <OK> button on the verification popup

Are you sure you want to Load the selected invoices?

14. A message is displayed “Imported Successfully”

Purchase Data

Advance Search:

Description
(i) Enter search criteria for purchase invoice and press search button to view all invoices.

NTN From Date To Date
 ST Amount Invoice Number Source KPRRA
 Upload NTN file No fi...cted. [Download Sample File](#)

[!] No record found

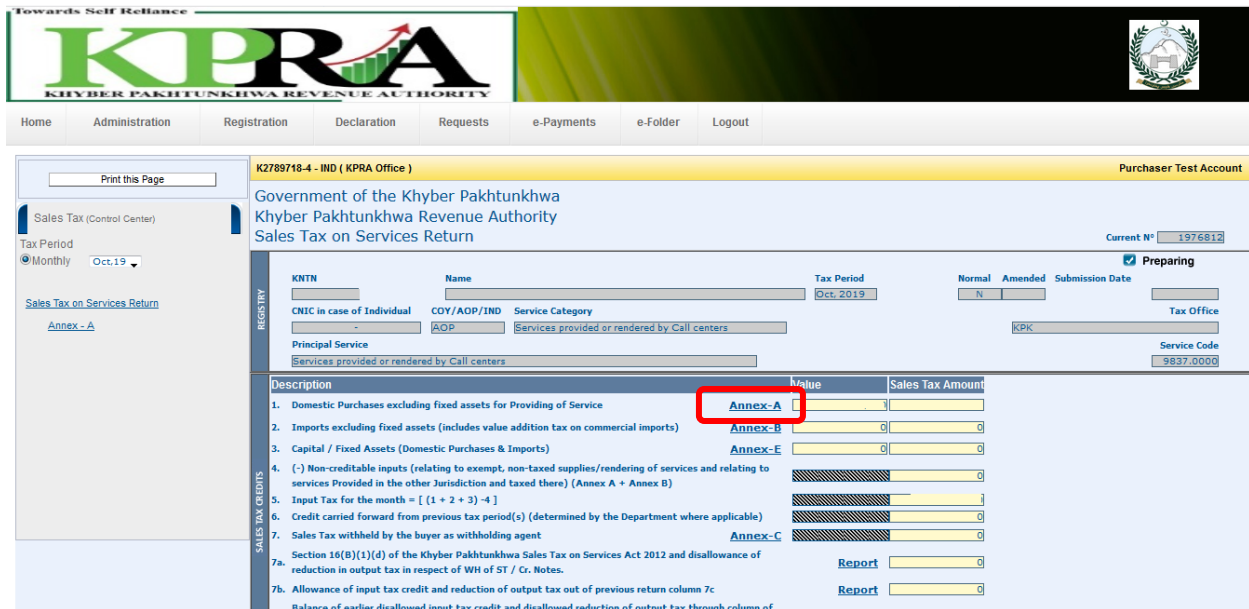
Imported Successfully except those deleted by supplier or having Credit Disallowed greater than ST Amount.

- Once data has been imported Invoice Status will be change to ‘Claimed’
- Now the seller will not be able to edit the ‘Claimed Invoices’
- Click on the Back Button to go back to Main Return

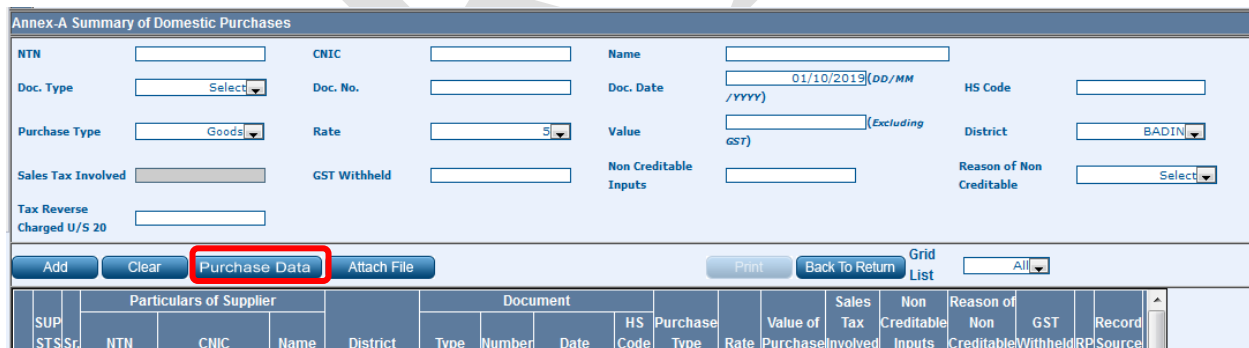
1.6 Reject Invoices in Annexure A:

Steps:

1. Click on [Annex-A](#) link



2. Select “Purchase Data” button at the bottom of the screen



3. Click on the <Search> Button in the Purchase Data Tab.

Note: Search can be done through all available filters i.e. NTN, From Date, To Date, ST Amount, Invoice Number

Purchase Data

Advance Search:

Description
(i) Enter search criteria for purchase invoice and press search button to view all invoices.

NTN From Date To Date

ST Amount Invoice Number Source

Upload NTN file [Download Sample File](#)

- The system displays records in the grid which consists of the Purchase Invoices that have been submitted by the seller for this purchaser

Purchase Data

Advance Search:

Description
(i) Enter search criteria for purchase invoice and press search button to view all invoices.

NTN From Date To Date

ST Amount Invoice Number Source

Upload NTN file [Download Sample File](#)

Particulars of Supplier				Document				HS Code	Sale Type	Rate	Value of Sales Excl. ST	Sales Tax/ FED in ST Mode	Cr. Disallowed / Non Creditable Inputs	Reason of Non Crd.	ST Withheld at Source	Invoice Usage Status
Sr.	NTN	CNIC	Name	Type of Supplier	Type	Number	Date									
1	30297057947905100306-5		Seller Test Account	BADIN	Purchase Invoice	35301	10/2019	153	Services	16.00	50,000	8,000	0.00	Other	0	Un-Used

- Select invoices from the grid

Purchase Data

Advance Search:
 Description
 (i) Enter search criteria for purchase invoice and press search button to view all invoices.

NTN
 ST Amount

From Date To Date
 Invoice Number Source

Upload NTN file No file selected.

[Download Sample File](#)

Particulars of Supplier				Document				HS Code	Sale Type	Rate	Value of Sales Excl. ST	Sales Tax/ FED in ST Mode	Cr. Disallowed / Non Creditable Inputs	Reason of Non Crd.	ST Withheld at Source	Invoice Usage Status
NTN	CHIC	Name	Type of Supplier	Type	Number	Date										
✓	10329795-7	21708-8128306-5	Seller Test Account	BADIN	Purchase Invoice	353	01/10/2019	153	Services	16.00	50,000	8,000	0.00	Other	0	Un-Used

6. Click on the Reject button

Purchase Data

Advance Search:
 Description
 (i) Enter search criteria for purchase invoice and press search button to view all invoices.

NTN
 ST Amount

From Date To Date
 Invoice Number Source

Upload NTN file No file selected.

[Download Sample File](#)

☒ Rejected Invoice(s)
☐ Available Invoice(s)

Particulars of Supplier				Document				HS Code	Sale Type	Rate	Value of Sales Excl. ST	Sales Tax/ FED in ST Mode	Cr. Disallowed / Non Creditable Inputs	Reason of Non Crd.	ST Withheld at Source	Invoice Usage Status
NTN	CHIC	Name	Type of Supplier	Type	Number	Date										
✓	10329795-7	21708-8128306-5	Seller Test Account	BADIN	Purchase Invoice	353	01/10/2019	153	Services	16.00	50,000	8,000	0.00	Other	0	Un-Reject

All Selected invoices rejected successfully.

2 Return Submission

After Data Import from Annexure-A Purchaser may proceed to Submit his return. When Purchaser click on Sales Tax on Services Return Link, Following 'Sales Tax on Services Return' Window is displayed with status "Preparing"

Government of the Khyber Pakhtunkhwa
Khyber Pakhtunkhwa Revenue Authority
Sales Tax on Services Return

Current N° 1976812

☒ Preparing

KNTN: Khyber Pakhtunkhwa Revenue Authority
Name: Purchaser Test Account
Tax Period: Oct. 2019
Normal: N
Amended: ☐
Submission Date:
CNIC in case of Individual:
COY/AOP/IND: AOP
Service Category: Services provided or rendered by Call centers
Principal Service: Services provided or rendered by Call centers
Tax Office: KPK
Service Code: 9837.0000

Description	Value	Sales Tax Amount
1. Domestic Purchases excluding fixed assets for Providing of Service	Annex-A 345,000	48,900
2. Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B 0	0
3. Capital / Fixed Assets (Domestic Purchases & Imports)	Annex-E 0	0
4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B)		0
5. Input Tax for the month = [(1 + 2 + 3) - 4]		48,900
6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		0
7. Sales Tax withheld by the buyer as withholding agent	Annex-C	0
7a. Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	0
7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	0
7c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	0
8. Accumulated Credit = (5 + 6 + 7 - 7a + 7b)		48,900
9. (A) Services provided/rendered	Annex-C 50,000	5,000

Steps:

1. Click on <Annex C> link

9. (A) Services provided/rendered [Annex-C](#) 3

9. (B) Services provided/rendered (Exempt Sale) [Annex-C](#) 0

10. Services Exported [Annex-D](#)

2. Fill and submission of Annex-C as described in point number 7 to 10 of section 1.1 and section 1.4. After submission of Annex-C of purchaser the main return will be displayed as follow.

SALES TAX CREDITS				
1.	Domestic Purchases excluding fixed assets for Providing of Service	Annex-A	345,000	48,900
2.	Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B	0	0
3.	Capital / Fixed Assets (Domestic Purchases & Imports)	Annex-E	0	0
4.	(-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B)			0
5.	Input Tax for the month = [(1 + 2 + 3) - 4]			48,900
6.	Credit carried forward from previous tax period(s) (determined by the Department where applicable)			0
7.	Sales Tax withheld by the buyer as withholding agent	Annex-C		0
7a.	Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report		0
7b.	Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report		0
7c.	Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report		0
8.	Accumulated Credit = (5 + 6 + 7 - 7a + 7b)			48,900
SALES TAX DEBITS				
9.	(A) Services provided/rendered	Annex-C	50,000	5,000
9 .	(B) Services provided/rendered (Exempt Sale)	Annex-C	0	
10.	Services Exported	Annex-D		
11.	Output Tax for the month = (9)			5,000
PAYABLE / REFUNDABLE				
12.	Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 & 2]-4] (See Notes in Annex-A)			48,900
13.	Available Balance (Cr or Dr) = [11 - (7 + 12)]			-43,900
14.	Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above	<input type="radio"/> Yes <input checked="" type="radio"/> No		No
15.	Sales Tax withheld by the return filer as withholding agent	Annex-A		10,000
16.	Tax Reverse Charged	Annex-A Annex-C		2,000
17.	Sales Tax Payable Formula : [if 13 > 0 then (13 + 15 + 16) otherwise (15+16)]			12,000
18.	Refund Claim on Capital/ Fixed Assets Formula : [if 14 = "No" then "Minimum of Fixed Assets and Available Balance" otherwise zero]			0
19.	Credit to be carried forward Formula : [if 13 < 0 and (13 + 18) < 0 then -(13 + 18) otherwise zero]			43,900
20.	End-of-Year Refund Claim (as determined periodically) Formula : [if Tax Month = "JUN" and 19 > 0 then 19 otherwise zero]			0
21.	Net Credit carried forward Formula : [if Tax Month = "JUN" then zero otherwise 19]			43,900
22.	Fine / Penalty / Default Surcharge [23 + 24 + 25]			0
23.	a) Default Surcharge / Others			0
24.	b) Arrears			0
25.	c) Penalty/Fine			0

3. On the Main Return, click on <Save> button

10. Services Exported		Annex-D	
11. Output Tax for the month = (9)			5,000
12. Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 & 2]-4] (See Notes in Annex-A)			48,900
13. Available Balance (Cr or Dr) = [11 - (7 + 12)]			-43,900
14. Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above		<input type="radio"/> Yes <input checked="" type="radio"/> No	No
15. Sales Tax withheld by the return filer as withholding agent		Annex-A	10,000
16. Tax Reverse Charged		Annex-A	2,000
17. Sales Tax Payable Formula : [if 13 > 0 then (13 + 15 + 16) otherwise (15+16)]		Annex-C	12,000
18. Refund Claim on Capital/ Fixed Assets Formula : [if 14 = "No" then "Minimum of Fixed Assets and Available Balance" otherwise zero]			0
19. Credit to be carried forward Formula : [if 13 < 0 and (13 + 18) < 0 then -(13 + 18) otherwise zero]			43,900
20. End-of-Year Refund Claim (as determined periodically) Formula : [if Tax Month = "JUN" and 19 > 0 then 19 otherwise zero]			0
21. Net Credit carried forward Formula : [if Tax Month = "JUN" then zero otherwise 19]			43,900
22. Fine / Penalty / Default Surcharge [23 + 24 + 25]			0
23. a) Default Surcharge / Others			0
24. b) Arrears			0
25. c) Penalty/Fine			0
26. Total amount to be paid Formula : (17 + 22)			12,000
27. Tax paid on normal/previous return (applicable in case of amended return)			0
28. Balance Tax Payable/ (Refundable) Formula : (26 - 27)			12,000
29. Select bank account for receipt of refund		A/C No. <input type="text"/> Select Bank Name <input type="text"/> Branch <input type="text"/>	

Head of Account	Amount
B-02386 - Sales Tax on Services	12,000
B-02386 - Additional Tax/Surcharge/Others	0
B-02386 - Arrears	0
B-02386 - Penalty/Fine	0
Total Amount Payable	12,000

CPR No.	Amount
---------	--------

Print Acknowledgement | Feed CPR | e-Payment | Print Challan | **Save** | Verify | Submit | Print | Prepare Proposed Revised Return | Print with Annexes

- i. After clicking Save button a popup message will be displayed

Message

Return Saved Successfully.

OK

4. On the Main Return, click on <Verify> button

SALES		Annex-D
10. Services Exported		
11. Output Tax for the month = (9)		5,000
12. Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 & 2]-4] (See Notes in Annex-A)		48,900
13. Available Balance (Cr or Dr) = [11 - (7 + 12)]		-43,900
14. Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above		<input type="radio"/> Yes <input checked="" type="radio"/> No
15. Sales Tax withheld by the return filer as withholding agent		Annex-A 10,000
16. Tax Reverse Charged		Annex-A Annex-C 2,000
17. Sales Tax Payable Formula : [if 13 > 0 then (13 + 15 + 16) otherwise (15+16)]		12,000
18. Refund Claim on Capital/ Fixed Assets Formula : [if 14 = "No" then "Minimum of Fixed Assets and Available Balance" otherwise zero]		0
19. Credit to be carried forward Formula : [if 13 < 0 and (13 + 18) < 0 then -(13 + 18) otherwise zero]		43,900
20. End-of-Year Refund Claim (as determined periodically) Formula : [if Tax Month = "JUN" and 19 > 0 then 19 otherwise zero]		0
21. Net Credit carried forward Formula : [if Tax Month = "JUN" then zero otherwise 19]		43,900
22. Fine / Penalty / Default Surcharge [23 + 24 + 25]		0
23. a) Default Surcharge / Others		0
24. b) Arrears		0
25. c) Penalty/Fine		0
26. Total amount to be paid Formula : (17 + 22)		12,000
27. Tax paid on normal/previous return (applicable in case of amended return)		0
28. Balance Tax Payable/ (Refundable) Formula : (26 - 27)		12,000
29. Select bank account for receipt of refund A/C No. <input type="text"/> Select <input type="text"/> Bank Name <input type="text"/> Branch <input type="text"/>		

HEAD WISE PAYABLE		PAID AMOUNTS	
Head of Account	Amount	CPR No.	Amount
B-02386 - Sales Tax on Services	12,000		
B-02386 - Additional Tax/Surcharge/Others	0		
B-02386 - Arrears	0		
B-02386 - Penalty/Fine	0		
Total Amount Payable	12,000		

Print Acknowledgement	Feed CPR	e-Payment	Print Challan	Save	Verify	Submit	Print	Prepare Proposed Revised Return	Print with Annexes
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1. Click <OK> on the Verification popup to attach an evidence file

Do you want to attach the Evidence?

OK Cancel

2. Click **<OK>** on the popup message to allow the attachment of documents

Scanned Evidence Attachments

Input tax claimed on goods (including capital goods) used, consumed, or utilized for providing /rendering services is more than 20% of output tax. You are required to provide scanned attachment(s) as evidence.

3. Click on <Choose File> button to browse and open the desired file

K2000MCA 9-4 - IND (KPRA Office) Purchaser Test Account

Attachments(s) No file selected.

File Name	Size
-----------	------

4. After the file has been attached, click on the <Upload> button.

K2789718-4 - IND (KPRA Office) Purchaser Test Account

Attachment (s) How to Efile.pdf

File Name	Size
-----------	------

5. The file has been uploaded and details are visible in the grid

K2789718-4 - IND (KPRA Office) DEMO PURCHASE COMPANY

Attachment (s) No file chosen

File Name	Size	
How to Efile.pdf	1326664	<input type="button" value="Delete"/>

6. After verification return status should be changed to Verified.

K2789718-4 - IND (KPRA Office) Purchaser Test Account

Government of the Khyber Pakhtunkhwa
Khyber Pakhtunkhwa Revenue Authority
Sales Tax on Services Return

Current N^o 1976812 ☒ **Verified**

REGISTRY

KNTN: Name: Tax Period: Normal: ☐ Amended: ☐ Submission Date:

CNIC in case of Individual: COV/AOP/IND: Service Category: Tax Office:

Principal Service: Services provided or rendered by Call centers: Service Code:

SALES TAX CREDITS

Description	Value	Sales Tax Amount
1. Domestic Purchases excluding fixed assets for Providing of Service	Annex-A 345,000	48,900
2. Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B 0	0
3. Capital / Fixed Assets (Domestic Purchases & Imports)	Annex-E 0	0
4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B)		0
5. Input Tax for the month = [(1 + 2 + 3) - 4]		48,900
6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		0
7. Sales Tax withheld by the buyer as withholding agent	Annex-C	0
7a. Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	0
7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	0
7c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	0
8. Accumulated Credit = (5 + 6 + 7 - 7a + 7b)		48,900

7. Click on Submit Button

10. Services Exported Annex-D

11. Output Tax for the month = (9) 5,000

12. Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 & 2]-4] (See Notes in Annex-A) 48,900

13. Available Balance (Cr or Dr) = [11 - (7 + 12)] -43,900

14. Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above ☐ Yes ☒ No

15. Sales Tax withheld by the return filer as withholding agent Annex-A 10,000

16. Tax Reverse Charged Annex-A 2,000

17. Sales Tax Payable Formula : [if 13 > 0 then (13 + 15 + 16) otherwise (15+16)] Annex-C 12,000

18. Refund Claim on Capital/ Fixed Assets Formula : [if 14 = "No" then "Minimum of Fixed Assets and Available Balance" otherwise zero] 0

19. Credit to be carried forward Formula : [if 13 < 0 and (13 + 18) < 0 then -(13 + 18) otherwise zero] 43,900

20. End-of-Year Refund Claim (as determined periodically) Formula : [if Tax Month = "JUN" and 19 > 0 then 19 otherwise zero] 0

21. Net Credit carried forward Formula : [if Tax Month = "JUN" then zero otherwise 19] 43,900

22. Fine / Penalty / Default Surcharge [23 + 24 + 25] 0

23. a) Default Surcharge / Others 0

24. b) Arrears 0

25. c) Penalty/Fine 0

26. Total amount to be paid Formula : (17 + 22) 12,000

27. Tax paid on normal/previous return (applicable in case of amended return) 0

28. Balance Tax Payable/ (Refundable) Formula : (26 - 27) 12,000

29. Select bank account for receipt of refund A/C No. Select Bank Name Branch

HEAD WISE PAYABLE	Amount	CPR No.	Amount
B-02386 - Sales Tax on Services	12,000		
B-02386 - Additional Tax/Surcharge/Others	0		
B-02386 - Arrears	0		
B-02386 - Penalty/Fine	0		
Total Amount Payable	12,000		

8. Enter PIN Code

Verification

I, XXXXXXXXXX holder of CNIC No. 91111-1111111-1

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 in accordance with the provisions of applicable law.

Submitted electronically by using User-Id,

Password and PIN as electronic signature: ****

Date : 19/12/2019

9. Click on Confirmation button

Verification

I, XXXXXXXXXX holder of CNIC No. 91111-1111111-1

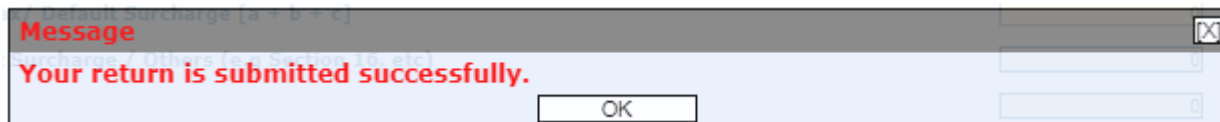
In my capacity as authorized person do solemnly declare that to the best of my knowledge and belief the information given in this return is/ are correct and complete in all respects in accordance with the provisions of applicable law.

Submitted electronically by using User-Id,

Password and PIN as electronic signature: ****

Date : 19/12/2019

- i. After clicking confirmation button a popup message will be displayed



- ii. Return status should be changed to “Submitted”

K2789718-4 - IND (KPRA Office) Purchaser Test Account

Government of the Khyber Pakhtunkhwa
Khyber Pakhtunkhwa Revenue Authority
Sales Tax on Services Return

Current N° 1976812

Submitted

REGISTRY	KNTN	Name	Tax Period	Normal	Amended	Submission Date
	K2789718-4	Purchaser Test Account	Oct, 2019	N		

CNIC in case of Individual COY/AOP/IND Service Category
 Principal Service Services provided or rendered by Call centers
 Services provided or rendered by Call centers

SALES TAX CREDITS	Description	Value	Sales Tax Amount
1.	Domestic Purchases excluding fixed assets for Providing of Service	Annex-A 345,000	48,900
2.	Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B 0	0
3.	Capital / Fixed Assets (Domestic Purchases & Imports)	Annex-E 0	0
4.	(-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B)		0
5.	Input Tax for the month = [(1 + 2 + 3) - 4]		48,900
6.	Credit carried forward from previous tax period(s) (determined by the Department where applicable)		0
7.	Sales Tax withheld by the buyer as withholding agent	Annex-C	0
7a.	Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	0
7b.	Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	0
7c.	Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	0
8.	Accumulated Credit = (5 + 6 + 7 - 7a + 7b)		48,900

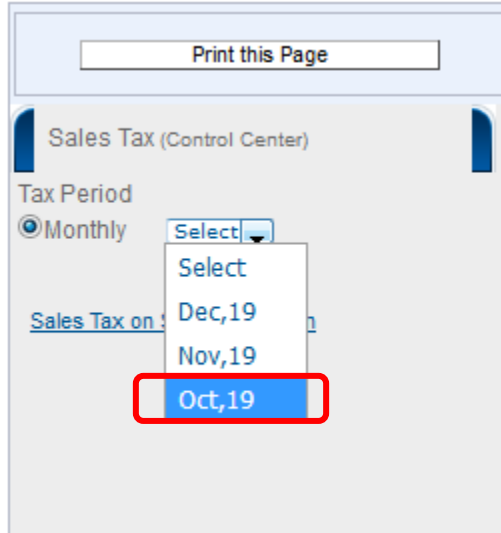
2.1.1 Sales Tax Credits

Steps:

- i. If the Seller **Submit Purchase Invoice**
 - Purchaser will be able to search **Purchase Invoice in Annexure A** and see the details in view only mode
- ii. If the Seller **Submit Purchase Invoice** and **Submit his ST Return** within the mentioned Document Date month
 - Purchaser's Tax will be paid and all the dues are clear. And Purchaser will be able to search Purchase Invoice in Annexure A and see the details in Annexure-A.
- iii. If the Seller **Submit Purchase Invoice** and **do not Submit Return** after **One month** of the mentioned Document Date month
 - Purchaser's will have to pay tax in his ST Return
 - System will show **Total of the Sales Tax Involved** amount in the **7a column** of the ST Return i.e. [Sales Tax Act, 1990 or relevant Act of the Province Revenue Authority]

and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes of the Purchaser's Return

- iv. If the Purchase Invoice was submitted for month "Oct 19"
 - Select the next month i.e. "Nov 19" month from the monthly dropdown list



- Now the Purchaser's will have to pay tax in his ST Return and System will show **Total of the Sales Tax Involved** amount in the **7a column** of the ST Return

Description	Value	Sales Tax Amount
1. Domestic Purchases for Providing/Rendering of Service (Other than Capital Goods, Plants & Machinery and Fixed Assets)	Annex-A	0
2. Imports (Other than Capital Goods, Plants & Machinery and Fixed Assets)	Annex-B	0
3. Monthly Creditable Input Tax on Purchase or Exports of Capital Goods, Plant and Machinery and Fixed Assets filing under PCT Chapters 84 and 85	Annex-E	0
4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there)		0
5. Input Tax for the month = [(1 + 2 + 3) - 4]		0
6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		0
7. Sales Tax withheld by the buyer as withholding agent	Annex-F	0
7a. Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	5,250
7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	
7c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	
8. Accumulated Credit = (5 + 6 + 7 - 7a - 7b)		-5,125

- Click on the <Report> link in the 7a column to view the report for the month

Description	Value	Sales Tax Amount
1. Domestic Purchases for Providing/Rendering of Service (Other than Capital Goods, Plants & Machinery and Fixed Assets)	Annex-A	0
2. Imports (Other than Capital Goods, Plants & Machinery and Fixed Assets)	Annex-B	0
3. Monthly Creditable Input Tax on Purchase or Exports of Capital Goods, Plant and Machinery and Fixed Assets filing under PCT Chapters 84 and 85	Annex-C	0
4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there)		0
5. Input Tax for the month = [(1 + 2 + 3) - 4]		0
6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		0
7. Sales Tax withheld by the buyer as withholding agent	Annex-C	0
7a. Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	5,250
7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	
7c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	
8. Accumulated Credit = (5 + 6 + 7 - 7a - 7b)		-5,250

- The report for the selected month is displayed
Recovery/adjustment of provisionally allowed input tax credit

Your following suppliers have not so far declared your following purchases in their sales tax and federal excise returns, however, you were allowed provisional adjustment of input tax against their invoices but they have failed to file their returns, therefore, your said inadmissible input tax credit is adjusted/recovered in terms of proviso to Section 16(B)(1)(d) of the Sindh Sales Tax on Services Act 2012. You are, therefore, advised to contact the said suppliers and persuade them to declare your said purchases and file their returns so that you could get input tax credit of the said purchases.

Name of the Supplier	SNTN	Tax Period	Sales tax claimed on purchases
LINKDOTNET TELECOM LIMITED	S1215469-5	Aug, 2019	5,250
			Total: 5,250.00

Recovery/adjustment of provisionally allowed reduction in output tax

Your following buyers have not so far declared sales tax withheld amount in their monthly sales tax and federal excise return, however, you were allowed provisional reduction in your output tax against the said amount but they have failed to declare the said withheld amount of sales tax in their monthly sales tax and federal excise return, therefore, your said reduction in output tax is adjusted/recovered. You are, therefore, advised to contact the said buyers and persuade them to declare the said withheld amount of sales tax in their monthly sales tax and federal excise return so that you could get benefit of reduction of output tax.

Name of the Buyer	SNTN	Tax Period	Sales tax withheld and to be paid by the buyer
No Records Found			Total: 0.00

Recovery/adjustment of provisionally allowed reduction in output tax

Your following buyers have not so far accepted the Credit Note issued by you, however, you were allowed provisional reduction in your output tax against the said Credit Note but they have failed to accept the said Credit Note, therefore, said reduction in output tax is adjusted/recovered. You are, therefore, advised to contact the said buyers and persuade them to accept the said Credit Note so that you could get benefit of reduction of output tax.

Name of the Buyer	SNTN	Tax Period	Output tax reduced through Credit Note which shall result into reduction in input tax credit by the buyer
No Records Found			Total: 0.00

Back Print

- v. If the Seller **Submit Purchase Invoice** and **do not Submit Return** after **Two month** of the mentioned Document Date month
- Purchaser's will have to pay tax in his ST Return
 - After Return Submission, System will show **Total of the Sales Tax Involved** amount in the **7c column** of the ST Return i.e. **Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a) of the Purchaser's Return**
 - Select the next month i.e. "Dec 19" month from the monthly dropdown list

Print this Page

Sales Tax (Control Center)

Tax Period
☒ Monthly

Select
Select
Oct,20

Sales Tax on Services Return

Description	Value	Sales Tax Amount
1. Domestic Purchases for Providing/Rendering of Service (Other than Capital Goods, Plants & Machinery and Fixed Assets)	Annex-A	0
2. Imports (Other than Capital Goods, Plants & Machinery and Fixed Assets)	Annex-B	0
3. Monthly Creditable Input Tax on Purchase or Exports of Capital Goods, Plant and Machinery and Fixed Assets filing under PCT Chapters 84 and 85	Annex-E	0
4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there)		0
5. Input Tax for the month = [(1 + 2 + 3) - 4]		0
6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		0
7. Sales Tax withheld by the buyer as withholding agent	Annex-C	100
7a. Section 16(8)(1)(d) of the Khyber Pakhtunkhwa Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	0
7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	0
7c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	5,250
8. Accumulated Credit = (5 + 6 + 7 - 7a + 7b)		100

- vi. If the Seller Submit Purchase Invoice and Submit Return after Three month of the mentioned Document Date month, System will show Total of the Sales Tax Involved amount in the 7b column of the ST Return i.e. Allowance of input tax credit and reduction of output tax out of previous return column 7c of the Purchaser's Return
- Select the next month i.e. "Feb 20" month from the monthly dropdown list

7. Sales Tax withheld by the buyer as withholding agent	Annex-C	10,000
7a. Section 16(8)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	0
7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	0
7c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	0

- Select the next month i.e. "Feb 20" month from the monthly dropdown list

SALES TAX CREDIT	7. Sales Tax withheld by the buyer as withholding agent	Annex-C	10,000
	7a. Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	0
	7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	0
	7c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	0

- Click on the <Report> link in 7b column

SALES TAX CREDIT	5. Input Tax for the month = [(1 + 2 + 3) - 4]		320
	6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		160
	7. Sales Tax withheld by the buyer as withholding agent	Annex-C	0
	7a. Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	0
	7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	160
	7c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	0
8. Accumulated Credit = (5 + 6 + 7 - 7a + 7b)		640	

- The Report for the month is displayed

Allowance of input tax credit

Your following suppliers have declared your following purchases in their sales tax and federal excise returns. Hence, the input tax credit of the said purchases is allowed.

Name of the Supplier	PNTN	Tax Period	Sales tax claimed on purchases	Status of declaration of purchases and filing of return (Date of filing may be mentioned)
No Records Found				
				Total: 0.00

Allowance of reduction in output tax

Your following buyers have declared sales tax withheld amount in their monthly sales tax and federal excise return. Hence, the reduction in output tax is allowed.

Name of the Buyer	PNTN	Tax Period	Sales tax withheld and to be paid by the buyer	Status of declaring of sales tax withheld amount by the buyer in his return (Date of declaration in the return by the buyer)
No Records Found				
				Total: 0.00

Allowance of reduction in output tax

Your following buyers have accepted your Credit Note. Hence, the reduction in output tax is allowed.

Name of the Buyer	PNTN	Tax Period	Output tax reduced through Credit Note which shall result into reduction in input tax credit by the buyer	Status of accepting of Credit Note by the buyer (Date of acceptance by the buyer)
No Records Found				
				Total: 0.00

- Click on the <Report> link in 7c column

Description	Value	Sales Tax Amount
1. Domestic Purchases excluding fixed assets for Providing of Service	Annex-A	0
2. Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B	0
3. Capital / Fixed Assets (Domestic Purchases & Imports)	Annex-E	0
4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B)		0
5. Input Tax for the month = $[(1 + 2 + 3) - 4]$		0
6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		0
7. Sales Tax withheld by the buyer as withholding agent	Annex-C	100
7a. Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	0
7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	0
7c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	5,250
8. Accumulated Credit = $(5 + 6 + 7 - 7a - 7b)$		100

- System will display Report, see figure below

Balance of inadmissible input tax credit

Your following suppliers have not so far declared your following purchases in their sales tax and federal excise returns, however, you were allowed provisional adjustment of input tax against their invoices but they have failed to file their returns, therefore, your said inadmissible input tax credit was adjusted/recovered in terms of proviso to Section 16(B)(1)(d) of the Sindh Sales Tax on Services Act 2012. You are, therefore, advised to contact the said suppliers and persuade them to declare your said purchases and file their returns so that you could get input tax credit of the said purchases.

Name of the Supplier	SNTN	Tax Period	Sales tax claimed on purchases
LINKDOTNET TELECOM LIMITED	S1215469-5	Aug, 2019	5,250
			Total: 5,250.00

Balance of inadmissible reduction in output tax

Your following buyers have not so far declared sales tax withheld amount in their monthly sales tax and federal excise return, however, you were allowed provisional reduction in your output tax against the said amount but they have failed to declare the said withheld amount of sales tax in their monthly sales tax and federal excise return, therefore, your said reduction in output tax was adjusted/recovered. You are, therefore, advised to contact the said buyers and persuade them to declare the said withheld amount of sales tax in their monthly sales tax and federal excise return so that you could get benefit of reduction of output tax.

Name of the Buyer	SNTN	Tax Period	Sales tax withheld and to be paid by the buyer
No Records Found			Total: 0.00

Balance of inadmissible reduction in output tax

Your following buyers have not so far declared sales tax withheld amount in their monthly sales tax and federal excise return, however, you were allowed provisional reduction in your output tax against the said amount but they have failed to declare the said withheld amount of sales tax in their monthly sales tax and federal excise return, therefore, your said reduction in output tax was adjusted/recovered. You are, therefore, advised to contact the said buyers and persuade them to declare the said withheld amount of sales tax in their monthly sales tax and federal excise return so that you could get benefit of reduction of output tax.

Name of the Buyer	SNTN	Tax Period	Sales tax withheld and to be paid by the buyer
No Records Found			Total: 0.00

Balance of inadmissible reduction in output tax

Your following buyers have not so far accepted the Credit Note issued by you, however, you were allowed provisional reduction in your output tax against the said Credit Note but they have failed to accept the said Credit Note, therefore, the said reduction in output tax was adjusted/recovered. You are, therefore, advised to contact the said buyers and persuade them to accept the said Credit Note so that you could get benefit of reduction of output tax.

Name of the Buyer	SNTN	Tax Period	Output tax reduced through Credit Note which shall result into reduction in input tax credit by the buyer
No Records Found			Total: 0.00

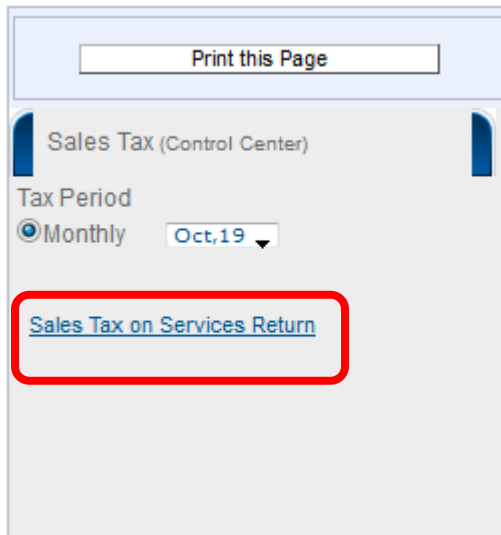
Back

Print

3 Annexure B

Steps:

1. In the left panel, Click on <Sales Tax on Services Return> link



2. Following 'Sales Tax on Services Return' Window is displayed with status "Preparing"



3. Click on [Annex-B](#) link

Description	Value	Sales Tax Amount
1. Domestic Purchases excluding fixed assets for Providing of Service	Annex-A	
2. Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B	
3. Capital / Fixed Assets (Domestic Purchases & Imports)	Annex-E	
4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B)		
5. Input Tax for the month = [(1 + 2 + 3) - 4]		
6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		
7. Sales Tax withheld by the buyer as withholding agent	Annex-C	
7a. Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	
7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	
7c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	
8. Accumulated Credit = (5 + 6 + 7 - 7a + 7b)		

4. Click on Import GDs

Delete		Save		Back To Return		Imports GDs										
Sr No	Particulars of GD Imports (Machine No.)				HS Code	Type	ST Rate	Quantity, in case of Edible Oil and Ship for Breaking	Taxable Value of Imports	ST Paid at Import Stage	Value Addition Tax on Commercial	FED Paid at Import Stage	Non Creditable Inputs	Reason of Non Creditable	Cash Number	Cash Date
	Collectorate	GD Type	GD Number	GD Date												
1	IPAF	HC(HC)	2492	20/07/2018		Fixed Assets	17.00	0	14,283,735	2,428,235	0	0	0	Exempt		
2	KPPI	HC(HC)	2816	20/07/2018		Commercial	17.00	0	25,195,018	4,283,153	0	0	0	Exempt		
3	KPPI	HC(HC)	6331	20/07/2018		Exempt	17.00	0	88,221,394	14,997,637	0	0	0	Exempt		
4	KPPI	HC(HC)	9167	01/08/2018		Zero Rated	17.00	0	29,862,524	5,076,629	0	0	0	Exempt		

5. Select GDs from the grid

Sr No	Collectorate	GD Type	GD Number	GD Date	HS Code	Type	ST Rate	Quantity, in case of Edible Oil and Ship for Breaking	Taxable Value of Imports	ST Paid at Import Stage	Value Addition Tax on Commercial	FED Paid at Import Stage	Non Creditable Inputs	Reason of Non Creditable	Cash Number	Cash Date
1	IPAF	HC(HC)	2492	10/01/2018		Fixed Assets	17.00	0	14,283,735	2,428,235	0	0	0	Exempt		
2	KPPI	HC(HC)	2816	10/01/2018		Commercial	17.00	0	25,195,018	4,283,153	0	0	0	Exempt		
3	KPPI	HC(HC)	6331	20/07/2018		Exempt	17.00	0	88,221,394	14,997,637	0	0	0	Exempt		
4	KPPI	HC(HC)	9167	01/08/2018		Zero Rated	17.00	0	29,862,524	5,076,629	0	0	0	Exempt		

6. Enter value in the Non Creditable Inputs column

Particulars of GD Imports (Machine No.)										Quantity, in case of Edible Oil and Ship for	Taxable Value of Imports	ST Paid at Import Stage	Value Addition Tax on Commercial	FED Paid at Import Stage	Non Creditable Inputs	Reason of Non Creditable	Cash Number	Cash Date
Sr	No	Collectorate	GD Type	Number	GD Date	HS Code	Type	ST Rate	Breaking									
1	IPAF	HC(HC)	2492				Fixed Assets	17.00	0	14,283,735	2,428,235	0	0	0	1000	Exempt		
2	KPPI	HC(HC)	2816				Commercial	17.00	0	25,195,018	4,283,153	0	0	0	2000	Related to other Jur		
3	KPPI	HC(HC)	6331				Exempt	17.00	0	88,221,394	14,997,637	0	0	0	0	Exempt		
4	KPPI	HC(HC)	9167				Zero Rated	17.00	0	29,862,524	5,076,629	0	0	0	0	Related to other Jurisdiction other		

7. Select Reason of Non Creditable from dropdown

Particulars of GD Imports (Machine No.)										Quantity, in case of Edible Oil and Ship for	Taxable Value of Imports	ST Paid at Import Stage	Value Addition Tax on Commercial	FED Paid at Import Stage	Non Creditable Inputs	Reason of Non Creditable	Cash Number	Cash Date
Sr	No	Collectorate	GD Type	Number	GD Date	HS Code	Type	ST Rate	Breaking									
1	IPAF	HC(HC)	2492				Fixed Assets	17.00	0	14,283,735	2,428,235	0	0	0	1000	Exempt		
2	KPPI	HC(HC)	2816				Commercial	17.00	0	25,195,018	4,283,153	0	0	0	2000	Related to other Jur		
3	KPPI	HC(HC)	6331				Exempt	17.00	0	88,221,394	14,997,637	0	0	0	0	Exempt		
4	KPPI	HC(HC)	9167				Zero Rated	17.00	0	29,862,524	5,076,629	0	0	0	0	Related to other Jurisdiction other		
5	KPPI	HC(HC)	10187				Non-Commercial	17.00	0	26,647,341	16,430,048	0	0	0	0	Exempt		

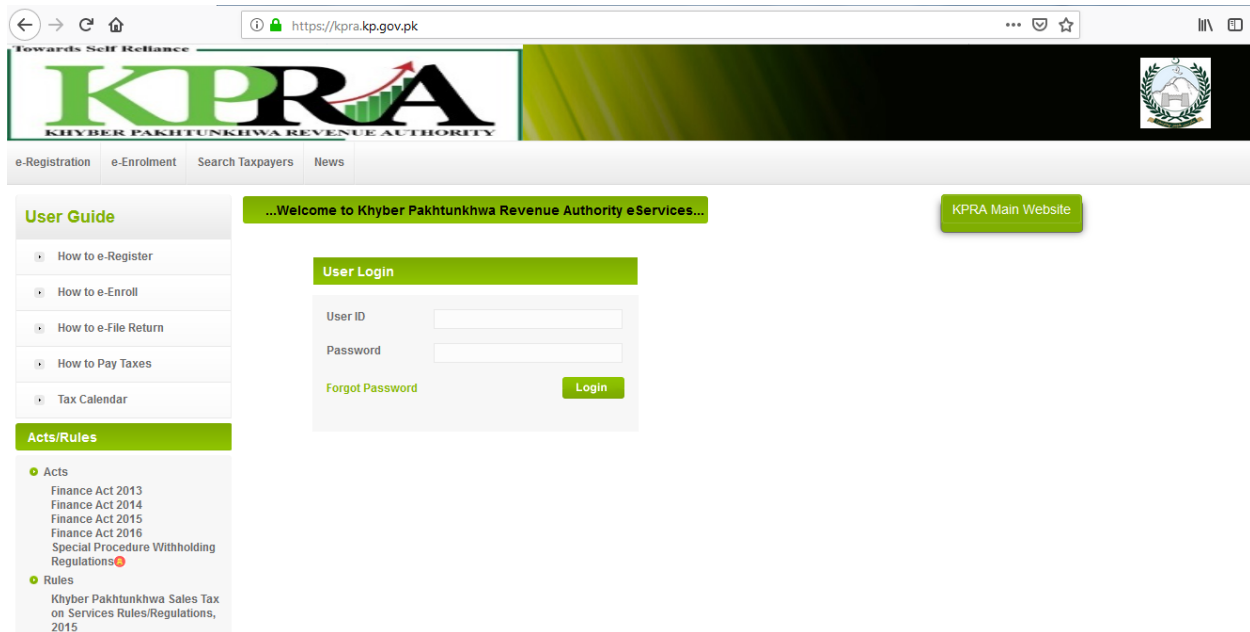
8. Click on Save Button and the selected data from the checkbox will be saved.

Delete Save Back To Return										Imports GDs								
Particulars of GD Imports (Machine No.)										Quantity, in case of Edible Oil and Ship for	Taxable Value of Imports	ST Paid at Import Stage	Value Addition Tax on Commercial	FED Paid at Import Stage	Non Creditable Inputs	Reason of Non Creditable	Cash Number	Cash Date
Sr	No	Collectorate	GD Type	Number	GD Date	HS Code	Type	ST Rate	Breaking									
1	IPAF	HC(HC)	2492				Fixed Assets	17.00	0	14,283,735	2,428,235	0	0	0	1000	Exempt		
2	KPPI	HC(HC)	2816				Commercial	17.00	0	25,195,018	4,283,153	0	0	0	2000	Related to other Jur		

4 Annexure A: records population through File Attachment:

Steps:

1. Enter URL <https://kpra.kp.gov.pk/> in the web browser



The screenshot shows the KPRA eServices portal. The top navigation bar includes links for e-Registration, e-Enrollment, Search Taxpayers, and News. A 'User Guide' sidebar on the left lists various services like 'How to e-Register', 'How to e-Enroll', 'How to e-File Return', 'How to Pay Taxes', and 'Tax Calendar'. The main content area features a 'User Login' form with fields for 'User ID' and 'Password', a 'Forgot Password' link, and a 'Login' button. A green banner at the top of the main content area reads '...Welcome to Khyber Pakhtunkhwa Revenue Authority eServices...'. A 'KPRA Main Website' button is also visible in the top right corner.

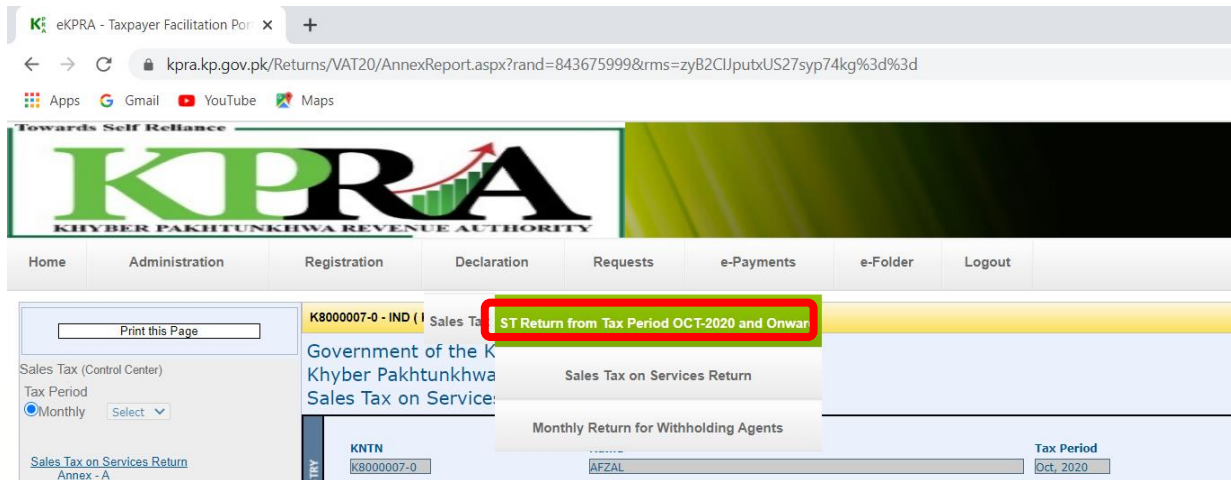
2. User Login

- Enter your User ID
- Enter Password
- Click <Login> Button



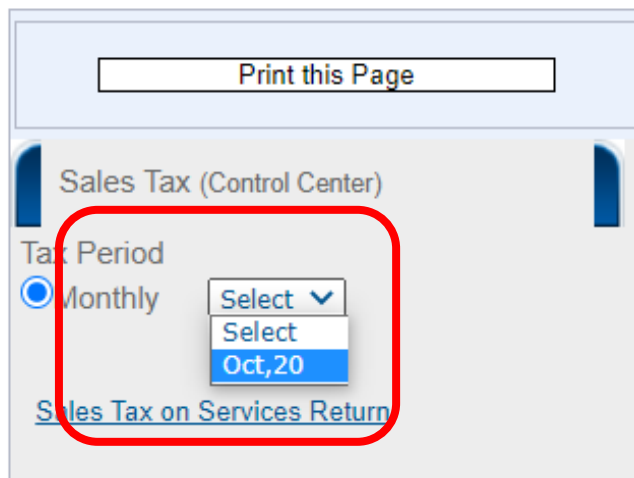
This is a detailed view of the 'User Login' form. It has a green header with the text 'User Login'. Below the header, there are two input fields: 'User ID' with the value 'demopi' and 'Password' with masked characters '.....'. To the left of the 'Password' field is a green link labeled 'Forgot Password'. To the right of the input fields is a green button labeled 'Login'.

3. Click **Declaration**→**Sales Tax**→ **STS Return (through STRiVe)** from Tax Period Oct-2020 and Onward



The screenshot shows the KPRA Taxpayer Facilitation Portal. The URL is kpra.kp.gov.pk/Returns/VAT20/AnnexReport.aspx?rand=843675999&rms=zyB2CJputxUS27sy74kg%3d%3d. The page features the KPRA logo and a navigation menu with links: Home, Administration, Registration, Declaration, Requests, e-Payments, e-Folder, and Logout. Below the navigation menu, there is a section for 'Sales Tax (Control Center)' with a 'Tax Period' dropdown menu set to 'Monthly'. A red box highlights the link 'ST Return from Tax Period OCT-2020 and Onward' in the main content area.

4. Select Month from the <Monthly> Dropdown List on the left of the screen.



The screenshot shows a close-up of the 'Sales Tax (Control Center)' section. It includes a 'Print this Page' button and a 'Tax Period' dropdown menu. The dropdown menu is open, showing options: 'Select', 'Select', and 'Oct,20'. The 'Oct,20' option is highlighted in blue. Below the dropdown menu, there is a link for 'Sales Tax on Services Return'.

5. In the left panel, Click on <Sales Tax on Services Return> link

Print this Page

Sales Tax (Control Center)

Tax Period
☒ Monthly
☐ Quarterly
☐ Annular

Select
 Select
 Oct,20

[Sales Tax on Services Return](#)

6. Following 'Sales Tax on Services Return' Window is displayed with status "Preparing"

Towards Self Reliance

KPRA
KHYBER PAKHTUNKHWA REVENUE AUTHORITY

Home Administration Registration Declaration Requests e-Payments e-Folder Logout

K2789718-4 - IND (KPRA Office) Purchaser Test Account

Government of the Khyber Pakhtunkhwa
Khyber Pakhtunkhwa Revenue Authority
Sales Tax on Services Return

Current N° 1976812

☒ Preparing

REGISTRY

KNTN Name Tax Period Normal Amended Submission Date
 CNIC in case of Individual COY/AOP/IND Service Category
 Principal Service
 Services provided or rendered by Call centers

Sales Tax on Services Return

Annex - A

Description	Value	Sales Tax Amount
1. Domestic Purchases excluding fixed assets for Providing of Service	Annex-A	
2. Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B	
3. Capital / Fixed Assets (Domestic Purchases & Imports)	Annex-E	
4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B)		
5. Input Tax for the month = [(1 + 2 + 3) - 4]		
6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		
7. Sales Tax withheld by the buyer as withholding agent	Annex-C	
7a. Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	
7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c.	Report	
Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of		

7. Click on [Annex-A](#) link

Description		Value	Sales Tax Amount
1.	Domestic Purchases excluding fixed assets for Providing of Service	Annex-A	
2.	Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B	
3.	Capital / Fixed Assets (Domestic Purchases & Imports)	Annex-E	
4.	(-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B)		
5.	Input Tax for the month = $[(1 + 2 + 3) - 4]$		
6.	Credit carried forward from previous tax period(s) (determined by the Department where applicable)		
7.	Sales Tax withheld by the buyer as withholding agent	Annex-C	
7a.	Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	
7b.	Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	
7c.	Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	
8.	Accumulated Credit = $(5 + 6 + 7 - 7a + 7b)$		

8. Click on <Attach file> button


Annex-A Summary of Domestic Purchases							
NTN	<input type="text"/>	CNIC	<input type="text"/>	Name	<input type="text"/>		
Doc. Type	<input type="text" value="Select"/>	Doc. No.	<input type="text"/>	Doc. Date	<input type="text" value="01/10/2019"/> <small>(DD/MM/YYYY)</small>	HS Code	<input type="text"/>
Purchase Type	<input type="text" value="Goods"/>	Rate	<input type="text" value="5"/>	Value	<input type="text"/> <small>(Excluding GST)</small>	District	<input type="text" value="BADIN"/>
Sales Tax Involved	<input type="text"/>	GST Withheld	<input type="text"/>	Non Creditable Inputs	<input type="text"/>	Reason of Non Creditable	<input type="text" value="Select"/>
Tax Reverse Charged U/S 20	<input type="text"/>						
<input type="button" value="Add"/> <input type="button" value="Clear"/> <input type="button" value="Purchase Data"/> <input type="button" value="Attach File"/>				<input type="button" value="Print"/> <input type="button" value="Back To Return"/> <input type="button" value="Grid List"/> <input type="text" value="All"/>			

9. Click <Download Sample File> Link

Government of the Khyber Pakhtunkhwa
Khyber Pakhtunkhwa Revenue Authority
Sales Tax on Services Return

Current N^o 1976812

☒ Preparing

KNTN	Name	Tax Period	Normal	Amended	Submission Date
	Purchaser Test Account	Oct. 2019	N		
CNIC in case of Individual	COY/AOP/IND	Service Category	Tax Office		
-	AOP	Services provided or rendered by Call centers	KPK		
Principal Service			Service Code		
Services provided or rendered by Call centers			9837.0000		

Sales Tax & Federal Excise Return

Browse for File: No file selected.

- **Note:** Prepare the download file with valid entries manually
10. Click <Browse> Button
 11. Select File
 12. Click <Open> Button
 13. Click <Import> Button

5 Annexure E

5.1 Fixed Asset Treatment from Annex-A

Steps:

1. Creation of Sales Invoice in Annexure-C
 - Please follow the steps from 1 to 10 of section 1.1
2. Submission of Invoice in Annexure C
 - Follow the steps from 1 to 5 as mentioned in section 1.4
3. Creation of Purchase invoice in Annexure A
 - Follow the steps from 1 to 10 as mentioned above in section 1.5
 - Before moved to step 11, change the “Sale Type” value from the dropdown list to “Fixed Assets” to proceed selected invoice from Annex-A to Annex-E
 - Now proceed step 11 to 14 from section 1.5
 - Click on [Annex-E](#) link



Description	Value	Sales Tax Amount
1. Domestic Purchases for Providing/Rendering of Service (Other than Capital Goods, Plants & Machinery and Fixed Assets)	Annex-A 1,000	150
2. Imports (Other than Capital Goods, Plants & Machinery and Fixed Assets)	Annex-B 0	0
3. Monthly Creditable Input Tax on Purchase or Exports of Capital Goods, Plant and Machinery and Fixed Assets filing under PCT Chapters 84 and 85	Annex-E 1,200,000	19,500
4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there)		1,500
5. Input Tax for the month = [(1 + 2 + 3) - 4]		18,150
6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		0
7. Sales Tax withheld by the buyer as withholding agent	Annex-C	0
7a. Section 16(B)(1)(d) of the Khyber Pakhtunkhwa on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	0
7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	0
7c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	0

- System will calculate the installment automatically and for the selected month installment number will be assigned as 1 to the fixed assets invoice. For this particular invoice “Type will be Inv and Purchase Type will be changed to Local”.

Annex-E Summary of Capital Goods, Machinery and Fixed Assets (Local and Import Purchases)

Print

Back To Return

Grid List All

SUP	STS	Sr.	NTN	CNIC	Name	District	Type	Number	Date	Purchase Type	Rate	Value of Purchases	Sales Tax Involved	Non-Crd. Input	Adj. ST Involved	Input Tax Crd. Cur Month	Input Tax Claimed Prev Month	Acc Input Tax Crd. Claimed	Bel Input Tax Crd. Car Fwd	No of Installment	RP	Record Source
		1			PROPERTY	BADIN	Inv	12454		Local	19.50	1,200,000	234,000	0	234,000	19,500	0	19,500	214,500	1	R	Online
Total (Net after incorporating the Credit/Debit Notes, if any)													1,200,000	234,000	0	234,000	19,500	0	19,500	214,500		

- When the user will submit the return of the current month i.e. Dec 19 that fixed assets record will be shown in the Annex-E of the month January 2020 with installment number 2 and so on.

Annex-E Summary of Capital Goods, Machinery and Fixed Assets (Local and Import Purchases)

Print

Back To Return

Grid List

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5.2 Fixed Asset Treatment from Annex-B

Steps:

- Follow steps 1 to 7 from section 3
- Before proceed to step 8 change the GD "Type" to "Fixed Assets" from the dropdown list
- Click on Save Button and the selected data from the checkbox will be saved.

Delete **Save** Back To Return

Sr	No	Collectorate	GD Type	GD Number	GD Date	HS Code	Type	ST Rate	in case of Edible Oil and Ship for Breaking	Taxable Value of Imports	ST Paid at Import Stage	Value Addition Tax on Commercial	FED Paid at Import Stage	Non Creditable Inputs	Reason of Non Creditable	Cash Number	Cash Date
1	IPAF	HC(HC)	2492				Fixed Assets	17.00	0	14,283,735	2,428,235	0	0	1000	Exempt		
2	KPPI	HC(HC)	2816				Commercial	17.00	0	25,195,018	4,283,153	0	0	2000	Related to other Jur		

- Click on [Annex-E](#) link

Description	Value	Sales Tax Amount
1. Domestic Purchases for Providing/Rendering of Service (Other than Capital Goods, Plants & Machinery and Fixed Assets)	Annex-A	1,600 150
2. Imports (Other than Capital Goods, Plants & Machinery and Fixed Assets)	Annex-B	0 0
3. Monthly Creditable Input Tax on Purchase or Exports of Capital Goods, Plant and Machinery and Fixed Assets filing under PCT Chapters 84 and 85	Annex-E	1,200,000 19,500
4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there)		1,500
5. Input Tax for the month = [(1 + 2 + 3) - 4]		18,150
6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		0
7. Sales Tax withheld by the buyer as withholding agent	Annex-C	0
7a. Section 16(B)(1)(d) of the <u>Khyber Pakhtunkhwa</u> Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	0
7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	0
7c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	0

- System will calculate the installment automatically and for the selected month installment number will be assigned as 1 to the fixed assets GD. For this particular invoice "Type will be GD and Purchase Type will be changed to Import".

SUP	NTN	CNIC	Name	District	Type	Number	Date	Purchase Type	Rate	Value of Purchases	Sales Tax Involved	Non-Crd. Input	Adj. ST Involved	Input Tax Crd. Cur Month	Input Tax Claimed Prev Month	Acc Crd. Claimed	Bal Input Tax Crd. Car Fwd	No of Installment	Record Source
1			TP without NTN		GD	2492	10/01/2019	Import	17.00	14,283,735	2,428,235	1,000	2,428,235	202,353	0	202,353	2,225,882	1	From File
2			TP without NTN		GD	2816	10/01/2019	Import	17.00	25,195,018	4,283,153	2,000	4,283,153	356,929	0	356,929	3,926,224	1	From File
3			BADIN Inv		Inv	12454	01/01/2019	Local	19.50	1,200,000	234,000	0	234,000	19,500	39,000	58,500	175,500	3	Online