



# Khyber Pakhtunkhwa Revenue Authority (KPRA)

KPRA HQ, Railway Track, Phase 3 Chowk, Hayatabad Peshawar  
Ph: 091-9219233



F No. KPRA/Opt to Standard Rate /2020/405

Dated: 28-01-2021

To

**All Registered Persons  
(as per enclosed attested list)**

Subject: **PERMISSION TO OPERATE UNDER STANDARD RATE OF TAX (15%)  
IN TERMS OF SECTION 26-A OF THE KP FINANCE ACT, 2013.**

Several applications were received in the Khyber Pakhtunkhwa Revenue Authority (KPRA) from registered persons providing/rendering services liable to KP sales tax at different reduced rates under the Second Schedule of the Khyber Pakhtunkhwa Finance Act, 2013 each containing request for grant of permission to operate under standard rate of tax (15%) under section 26A of the Khyber Pakhtunkhwa Finance Act, 2013. These cases were considered by the Authority in its meeting held on 29-10-2020. The Authority was pleased to constitute a committee to examine all the applications on merit. The committee accordingly submitted its recommendations to the Authority. In the light of recommendations of the committee, the Authority is pleased to approve and grant permission to only twenty eight (28) cases as per list duly attested and attached herewith as an integral part of this communication subject to the following conditions.

- i. The permission shall take immediate effect and shall remain valid unless reversion to reduced rate of tax is allowed by the Authority or it is otherwise withdrawn by the Authority as provided under section 26A of the Khyber Pakhtunkhwa Finance Act, 2013.
- ii. On conversion to standard rate of tax in terms of this permission, registered person shall be entitled for adjustment of input tax paid or to be paid at standard rate from the date of approval of the Authority i.e. 28<sup>th</sup> January, 2021, subject to all such conditions, limitations and restrictions applicable in this regard under relevant provisions of Khyber Pakhtunkhwa Finance Act, 2013 read with KPRA Sales Tax on Services Regulation, 2017 or as prescribed elsewhere under the Khyber Pakhtunkhwa sales tax on services law.
- iii. The registered person shall not be entitled for any adjustment of input tax paid before the date of effect of this permission i.e. 28<sup>th</sup> January, 2021, whether in respect of tangible inputs (goods) or intangible goods (services), in any case. Furthermore, no adjustment of any

input tax paid or to be paid at reduced rate whether in respect of tangible inputs (goods) or intangible inputs (services) shall be admissible in any case under any circumstances.

- iv. On the expiry of the year 2020-21, the Director (Inquiry & Investigation) KPRA, shall conduct audit of the registered person to confirm the genuineness of the use of the permission as aforesaid and ascertain the accuracy of the trends of tax payments by such registered person during the year 2020-21. The outcome of the audit report shall be communicated to the Director General, KPRA for his information and such further action as may be deemed necessary by him.
- v. Where during the course or in consequence of the audit as aforesaid, it is suspected, believed or found that the case demands proper or formal investigation to ascertain the nature, details and extent of deliberate evasion of tax involving tax fraud as defined under section 2(53) of the Khyber Pakhtunkhwa Finance Act, 2013, the Director (Inquiry & Investigation) shall prepare investigation report for the Director General. Necessary legal action in each such case, as and if required, shall be initiated/taken by the competent officer without any loss of time.
- vi. Under no circumstances, the permission granted hereinabove shall be construed to confer any right on any registered person to continue to operate at standard tax rate indefinitely unless the law applicable in this regard is amended conferring such right.

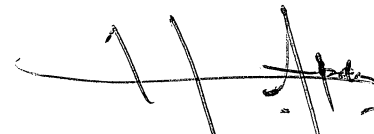
**Encl:** as above



**(Abdul Haleem Khan)**  
**Director (HR, Admin & Coord.)**

**Copy to:**

- (i) Director, I &I, KPRA headquarters, Peshawar.
- (ii) All Additional Collectors, KPRA.
- (iii) PS to Director General, KPRA, Peshawar.
- (iv) AD (Web), ICT, KPRA for uploading on official website of KPRA.
- (v) Registered Persons as per list attach.



**(Abdul Haleem Khan)**  
**Director (HR, Admin & Coord.)**

**List of Registered Persons who are allowed to operate under the Standard Rate Regime in terms of Section 26A of the Khyber Pakhtunkhwa Finance Act, 2013**

S. No	Business Name	KNTN	Application Date	Principal Service	Address
1	Heavy Electrical Complex (Private) Limited	0000310	19.02.2020	Services Provided By Workshops For Industrial Construction And Earth-Moving Or Other Special Purpose Machinery	75 To 80 Hattar Hattar Industrial Estate, Haripur
2	Malik Khurram Contractor	1072563	07.10.2020	Rent-A-Car And Automobile Rental Services	House Toopa Wala Bazar Toopa Wala Bazar D.I.Khan
3	Qarshi Research International (Pvt.) Limited	1531398	22.09.2020	Services Provided By Laboratories, Scientific Laboratories, Mechanical Laboratories, Chemical Laboratories, Electrical Or Electronics Laboratories, Pathological Laboratories, Medical Diagnostic Laboratories Including X-Rays, Ct Scan, M.R. Imaging, Ultrasound	9-Ali Block, Lahore
4	Hasnain Tanweer Associates (Pvt.) Ltd.	1561619	25.09.2020	Manpower Recruitment Including Recruitment For Overseas Jobs And Labour Supply Services Regardless The Labour Charges Are Given By The Service Provider Or The Service Recipient	Office#14, 2nd Floor, Zaki Center, I-8 Markaz, Islamabad.
5	Usman Engineering Service	1701728	19.08.2020	Services Provided By Work Contractor Other Than Construction Or Maintenance Work	Amir Road Near Ring Road Shad Bagh, Lahore
6	Pirzada Saidul Amin Contractor	1312594	25.08.2020	Packaging Services	Manki Sharif . P/O Manki Sharif Nowshera(Nowshera)
7	R.B Company Carriage Contractor	4230735	22.08.2020	Services Provided By Persons Engaged In Contractual Execution Of Work Or Furnishing Supplies (Excluding Transactions Involving Contractual Supply Of Goods Only Without Any Component Of Service)	Wanda Kali Pezu Near Chunda Morr D.I.Khan
8	A1 Support Services Pvt Limited	2209282	17.09.2020	Manpower Recruitment Including Recruitment For Overseas Jobs And Labour Supply Services Regardless The Labour Charges Are Given By The Service Provider Or The Service Recipient	Bestway Building 19-A, 2Nd Floor, Collage Road Islamabad
9	M/S Ask Development (Pvt) Ltd	2607406	21.09.2020	Human Resource Management Or Development	Office No.205, Continental Trade Centre Block-8, Clifton Karachi
10	Ahsan Ullah Contractor	7188437	20.08.2020	Manpower Recruitment Including Recruitment For Overseas Jobs And Labour Supply Services Regardless The Labour Charges Are Given By The Service Provider Or The Service Recipient	House Wanda Akbari Pezu Lakki Marwat
11	ACS-HR Services (Pvt.) Limited	7252796	25.08.2020	Human Resource Management Or Development	Maqsood Chamber Star Gate, Near Kaka Khail Cng Shahrah-E-Faisal Karachi
12	Fulcrum Private Limited	2943843	28.09.2020	Manpower Recruitment Including Recruitment For Overseas Jobs And Labour Supply Services Regardless The Labour Charges Are Given By The Service Provider Or The Service Recipient	Building 22-C M2-3 5Th Zamzama Commercial Lane Phase 5 Dha Karachi South
13	Parvez Building Painter & Contractor	7566632	22.08.2020	Services Provided By Persons Engaged In Contractual Execution Of Work Or Furnishing Supplies (Excluding Transactions Involving Contractual Supply Of Goods Only Without Any Component Of Service)	House Kotka Kaaki Jan P/O Serai Naurang Lakki Marwat

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14	Abdul Qadeer Khan	3825468	18.08.2020	Manpower Recruitment Including Recruitment For Overseas Jobs And Labour Supply Services Regardless The Labour Charges Are Given By The Service Provider Or The Service Recipient	Ghazni Khel Ghazni Khel P/O Ghazi Khel Lakki Marwat
15	Micel Enterprises (Pvt) Limited	7388994	06.10.2020	Manpower Recruitment Including Recruitment For Overseas Jobs And Labour Supply Services Regardless The Labour Charges Are Given By The Service Provider Or The Service Recipient	Office No.39 Mezzanine Floor, S.P. Chamber B-9/B-1, S.I.T.E. Karachi West
16	Zhongxing Telecom Pakistan (Private) Limited	1734953	17.09.2020	Services Provided By Persons Engaged In Contractual Execution Of Work Or Furnishing Supplies (Excluding Transactions Involving Contractual Supply Of Goods Only Without Any Component Of Service)	Plot No 360 St No 5 Sector I-9/3 Islamabad
17	HRS (Private) Ltd.	2829881	21.09.2020	Manpower Recruitment Including Recruitment For Overseas Jobs And Labour Supply Services Regardless The Labour Charges Are Given By The Service Provider Or The Service Recipient	405 Fortune Centre Shahrae Faisal Pechs Block 6 Karachi
18	Al-Nasir Ad	3379901		Other Services	Flat #17, Cantonment Plaza, Abbottabad.
19	Minhaj Muhammad & Son	1267996	15.09.2020	Packaging Services	Main Road Kalabat Swabi Swabi
20	Fabcon Contractors Pvt Ltd	2812235	20.08.2020	Manpower Recruitment Including Recruitment For Overseas Jobs And Labour Supply Services Regardless The Labour Charges Are Given By The Service Provider Or The Service Recipient	House # B-33 Block 10-A, Gulshan-E-Iqbal Karachi East
21	E Square Services (Private) Limited	3381609	24.09.2020	Administrative And Support Service Activities/Other Human Resources Provision/Other Human Resources Provision	Office No 801 & 802, Progressive Square, Plot No 11-A, Block 6, Pechs, Karachi East Jamshed Town Karachi East
22	Mega Sign	3784703		Advertisements On Hoarding Boards And Sign Boards	Office # 1 Second Floor, Sherjhang Plaza Main Bazar Ghazi
23	Malik Contractors	7127241	06.10.2020	Manpower Recruitment Including Recruitment For Overseas Jobs And Labour Supply Services Regardless The Labour Charges Are Given By The Service Provider Or The Service Recipient	Office No. 2 Near Adnan Flour Mill, Taxila Road, Hattar Haripur
24	Parvez Khan Contractor	7188451	20.08.2020	Manpower Recruitment Including Recruitment For Overseas Jobs And Labour Supply Services Regardless The Labour Charges Are Given By The Service Provider Or The Service Recipient	Wanda Khan Mir Wanda Khan Mir P/O Takwara Kulachi
25	Shahwaiz Khan Khattak	3758806	28.12.2020	Manpower Recruitment And Labour Supply Services	P.O Manki Sharif, Nowshera
26	Khalid Khan Khattak	1421194	28.12.2020	Manpower Recruitment And Labour Supply Services	P.O Manki Sharif, Nowshera
27	Sher Muhammad	5128048		Construction Services Rendered Or Provided In Respect Of The Construction Of Structures, Buildings, Roads, Bridges, Underpasses Or Flyovers (And Other Civil Works), Electro-Mechanical Works, Turn-Key Projects And Similar Other Works Involving Construction	Sarai Payeen Talash Timergara, Lower Dir Temergara

**DIRECTOR**

(HR. Admn & Coord.)

Khyber Pakhtunkhwa Revenue Authority

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28	M/S Abdullah Traders	5337437	20.08.2020	Construction Contractors Including Contractors Of Allied Work Such As Electrical Or Gas Fittings, Plumbing, Water Boring, Wood Work, Plastering, Flooring, Steel Work, Paint And Other Finishing Work	Multan Road, Opposite Poly Technique College, Distt, Dera Ismail Khan Dera Ismail Khan , , D.I.Khan

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