ORDER SHEET

Balochistan Sales Tax on Services Appellate tribunal Quetta

Appellant Mr. Haroon Khan Adv

Petitioner ______________

STA 18/19/2025
MIA 03/2025

VERSUS

(RESPONDENT) Wasil Jan Adv

Serial No.	Date	Order with signature of Chairperson/Members.
	28/07/2025	1. called. Mr. Harron Khan Advocate for Appellant and Mr. Barrister Wasil Jan for respondent along with Mr. Yaqoob Mari, Commissioner and Mr. Saifullah, inspector (BRA) are present. Heard at some length. The matter was earlier sent to the respondent for reconciliation and settlement of various issues between the parties with the directions to come up with a detailed report. 2. The respondent submitted the reconciliation reports against the tax period 2019-20 and 2023-24 the concluding paras of the said reports are reproduced for ready reference respectively; **Quote** *(i)* "4. Conclusion. *The reconciliation process for Order-in-Original No 80/2025 has been successfully concluded. It is confirmed that:* • *The STWH adjustment of* ***Rs. 1,293,507/-*** *is fully disallowed.* • *All credit notes, except the two mentioned invoices of Rs. 561,269/-, are reconciled.* • *The final amount recoverable is* ***Rs. 1,854,776/-*** *by the Appellant.* *Both the Appellant and the Respondent have been agreed to the above findings, and this report may serve as the basis for final compliance and closure of the appeal STA no. 18 for the relevant tax period"*

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(ii) *"Conclusion:*

Upon review of the supporting documentation and reconciliation data provided by the taxpayer:

- *All credit notes have been appropriately issued against actual. declared invoices.*
- *The VAT adjustments claimed via credit notes are duly reconciled with the respective original invoice amounts.*
- *The exchange rates and sales tax calculations have been found accurate and consistent with records.*
- *The registered person has ensured that no excess adjustment has been claimed, and that all adjustments are reflected correctly in tax returns for the respective periods*

Accordingly, no irregularity or misstatement has been found in relation to the credit notes issued and VAT adjustments made therein."

Unquote

3. The issue pertained to the credit notes/dollar rates have been resolved. The appellant agreed to make payment 'of the remaining amount **Rs. 1,854,776/-** within a month.
4. In view of the above, the petition stands disposed of. However, in case of non-compliance. The aggrieved party can approach the appropriate forum. with all Just and Legal exceptions.

Order accordingly

Announced
28-07-2025

—sd—
chairman
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Member
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Member

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