VERSION - 01

(As amended vide SRO 899(I)/2009 dated 20th October, 2009)

GOVERNMENT OF PAKISTAN MINISTRY OF FINANCE, ECONOMIC AFFAIRS STATISTICS & REVENUE (REVENUE DIVISION)

Islamabad, the 16th December, 2006

NOTIFICATION (SALES TAX)

S.R.O. 1260(I)/2006.-In exercise of powers conferred by section 32A of the Sales Tax Act, 1990, and in supersession of its Notification No. S.R.O. 539(1)/2006, dated the 5th June, 2006, the Central Board of Revenue is pleased to appoint the following Chartered Accountants, Firms of Chartered Accountants, Cost and Management Accountants and Firms of Cost and Management Accountants, and their branch offices anywhere in Pakistan, to be the auditors for conducting special audit of the records of registered persons, as may be assigned to them by the respective Collectorate from time to time, namely:--

1. CHARTERED ACCOUNTANTS

| 1. | M/s. A. F. Ferguson & Company | Karachi |
|-------------|---|-------------|
| 2. | M/s. Anjum Asim Shahid Rehman | Karachi. |
| *["Omitted. | omitted | Omitted"] |
| 4. | M/s. Coopers & Lybrand | Karachi. |
| 5. | M/s. Ford Rhodes Sidat Hyder & Company | Karachi. |
| 6. | M/s. Hameed Chaudhry & Company | Lahore. |
| 7. | M/s. Hyder Bhimji & Company | Karachi. |
| 8. | M/s. Ibrahim Shaikh & Company | Karachi. |
| 9. | M/s. Ilyas Saeed & Company | Lahore. |
| 10. | M/s. Khalid Majeed Hussain Rehman & Company | Islamabad. |
| 11. | M/s. M. Yousaf Adil Saleem & Company | Karachi. |
| 12. | M/s. Munif Zia-ud-Din & Company | Karachi. |
| 13. | M/s. Rahim Iqbal Rafiq & Company | Karachi. |
| 14. | M/s. Rahim Jan & Company | Lahore. |
| 15. | M/s. Riaz Ahmad & Co. | Lahore. |
| *["Omitted. | omitted | Omitted"] |
| 17. | M/s. Sandu & Company | Karachi. |
| 18. | M/s. Sidat Hyder Qamar Maqbool & Company | Karachi. |
| 19. | M/s. Tariq Ayub Anwar & Company | Lahore. |
| *["Omitted. | omitted | Omitted"] |
| 21. | M/s. Zahid Jamil & Company | Faisalabad. |
| 22. | M/s. Adnan & Company | Faisalabad. |
| 23. | M/s. Akram & Company | Faisalabad. |
| 24. | M/s. Habib Alam & Company | Faisalabad. |
| 25. | M/s. Yaqub & Company | Faisalabad. |
| 26. | M.A. Chaudhry & Company | Gujranwala. |
| 27. | M/s. Nasir & Company | Sialkot. |
| *["Omitted. | omitted | Omitted"] |
| 29. | M/s. S. Zafar Shah Naveed & Company | Islamabad. |
| 30. | M/s. Tahir Razzaque Khan & Company | Islamabad. |
| 31. | M/s. Hamid Riaz & Company | Islamabad. |
| *["Omitted. | omitted | Omitted"] |
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| 33. | M/s. Masoom Akhtar & Company | Islamabad. |
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| 34. | M/s. Khawaja Aziz & Company | Rawalpindi. |
| 35. | M/s. Abbas Karjatwala & Company | Karachi. |
| 36. | M/s. Daudally Lalaru & Company | Karachi. |
| *["Omitted. | omitted | Omitted"] |
| 38. | M/s. Haroon Zakaria & Company | Karachi. |
| *["Omitted. | omitted | Omitted"] |
| 40. | M/s. Riaz Ahmad, Saqib, Gohar & Company | Karachi. |
| 41. | M/s. Muhammad Nasim & Company | Karachi. |
| 42. | M/s. Shahid Sami & Company | Karachi. |
| 43. | M/s: A.R. Khan & Company | Karachi. |
| 44. | M/s. Ghouri & Company | Karachi. |
| 45. | M/s. Hafizullah & Company | Karachi. |
| 46. | M/s. Hamid Sherwani & Associates | Karachi. |
| 47. | M/s. Hashmi & Company | Karachi. |
| 48. | M/s. Hussain & Company | Karachi. |
| 49. | M/s. Hussain Lakhani & Company | Karachi. |
| 50. | M/s. Khanzada & Company | Karachi. |
| 51. | M/s. M. Iqbal Patel & Company | Karachi. |
| 52. | M/s. M.A. Khan & Company | Karachi. |
| 53. | M/s. Mahmood Zuberi & Company | Karachi. |
| 54. | 1 / | Karachi. |
| 55. | M/s. Mehmood & Company M/s. Muhammad Farooque Dandia & Company | Karachi. |
| 56. | M/s. Muhammad Saleem & Company | Karachi. |
| 57. | 1 , | Karachi. |
| 58. | M/s. Muqtadir & Company M/s. Mustafa Siddi4ue & Company | Karachi. |
| 59. | | Karachi. |
| 60. | M/s. S. M. Rehan & Company | Karachi. |
| 61. | M/s. Saud Ansari & Company | Karachi. |
| 62. | M/s. Shafique Qureshi & Company | Karachi. |
| 63. | M/s. Z. A. Shaikh & Company | Karachi. |
| 64. | M/s. Abdul Wahid & Company M/s. An Mudassar & Company | Lahore. |
| 65. | M/s. Aslam Malik & Company | |
| 66. | M/s. Asiani Mark & Company M/s. Azhar Zafar & Company | Lahore. |
| 67. | M/s. F. Majid & Company | |
| 68. | M/s. Gardezi & Company | Lahore. |
| | 1 2 | Lahore. |
| 69. | M/s. Hameed Khan & Company | Lahore. |
| 70. | M/s. Hassan Farooq & Company | Lahore. |
| 71. | M/s. Ijaz Amin & Company | Lahore. |
| 72. | M/s. Javid Jalal Amjad & Company | Lahore. |
| 73. | M/s. M. Alms & Company | Lahore. |
| 74. | M/s. M. Hussain Chaudhry & Company | Lahore. |
| '["Omitted. | omitted | Omitted"] |
| 76. | M/s. Munnawar Associates | Lahore. |
| 77. | M/s. Nasir Javeed Maqsood Imran. | Lahore. |
| 78. | M/s. R.H. & Company | Lahore. |
| 79. | M/s. S. M. Masood & Company | Lahore. |
| 80. | M/s. Sajid Iqbal & Company | Lahore. |
| 81. | M/s. Saleem Hadi Aslam Nawaz | Lahore. |
| 82. | M/s. Samar Awan & Company | Lahore. |
| 83. | M/s. Ale Imran & Company | Lahore. |
| 84. | M/s. Ahmad Usman Shabbir & Company | Lahore. |

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| 85. | M/s. Fazal Mahmood & Company | Lahore. |
| 86. | M/s. Mazhar Ali Khan & Company | Lahore. |
| 87. | M/s. Phinehas & Company | Lahore. |
| 88. | M/s. S. P. Amjad & Company | Lahore |
| 89. | M/s. Salariya & Company | Lahore. |
| 90. | M/s. Suleman Chaudhry & Company | Lahore. |
| 91. | M/s. Tahir Siddiqi & Company | Lahore. |
| 92. | M/s. Rai & Company | Lahore. |
| 93. | M/s. Abdul Sattar & Company | Multan. |
| 94. | M/s. Ashiq & Company | Multan. |
| 95. | M/s. M.A. Hadi & Company | Multan. |
| 96. | M/s. Mahboob Shaikh & Company | Multan. |
| 97. | M/s. Mushtaq Rehman Siraj & Company | Peshawar. |
| 98. | M/s. Rafaqat Babar & Company | Peshawar. |
| 99. | M/s. Aamer Amin & Company | Peshawar. |
| 100. | M/s. Akhtar Naqvi & Company | Peshawar. |
| 101. | M/s. Ali Associates | Peshawar. |
| 102. | M/s. Amjad Javed & Company | Peshawar. |
| 103. | M/s. Jalal & Company | Peshawar. |
| 104. | M/s. Shahid Ahmad & Company | Peshawar. |
| *["Omitted. | omitted | Omitted"] |
| 106. | M/s. Jalis Ahmad & Company | Karachi. |
| 107. | M/s. Hassan Naeem & Company | Lahore. |
| 108. | M/s. M. Zahid & Company | Faisalabad. |
| 109. | M/s. Omer Adil & Company | Islamabad. |
| 110. | M/s. M. Sajid & Company | Multan. |
| 111. | M/s. Shekha & Mufti | Karachi. |
| 112. | M/s. A. Sattar & Company | Faisalabad. |
| 113. | M/s. Saqib Bashir & Company | Lahore. |
| 114. | M/s. Sarwars | Lahore. |
| 115. | M/s. G.M. Chhotani & Company | Karachi. |
| 116. | M/s. Naveed Anjum & Company | Karachi |
| 117. | M/s. Ishtiaq Rana & Company | Lahore. |
| 118. | M/s. Mudassar & Company | Lahore. |
| 119. | M/s. Ehtisham & Company | Lahore. |
| 120. | M/s. Zaheer Babar & Company | Lahore. |
| 121. | M/s. Kamran & Company | Lahore. |
| ¹ ["122. | M/s. A.S. Sheikh & Company | Lahore. |
| 123. | Abbas and Co. | Karachi |
| 124. | Adnan and co | Karachi |
| 12 <mark>5</mark> . | M. Sikandar and Co | Karachi |
| <i>126</i> . | Shakir and Co | Karachi |
| 127. | Zakaria Loya and Co | Karachi |
| 128. | A. M. Laliwala and Co. | Karachi |
| 129. | Munaf Yusuf and Co. | Karachi |
| <i>130</i> . | Qavi and Co. | Karachi |
| 131. | Rao and Co. | Karachi |
| 132. | Rauf Ayoub and Co | Karachi |
| 133. | Rizwan and Co. | Lahore |
| 134. | Tanzeem and Co. | Karachi |
| 135. | Faruq Ali and Co. | Karachi |
| 136. | Feroze Sharif Tariq and Co. | Karachi |
| 150. | Teroze sharij Tariq ana Co. | Kuruciii |

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| 137. | Haider Shamsi and Co. | Karachi |
| 138. | Riaz Ahmed Saqib Gohar and Co. | Karachi |
| 139. | Baker Tilly Mehmood Idrees Qamar | Karachi |
| 140. | Nasir Javaid Maqsood Imran and Co. | Karachi |
| <i>141</i> . | BDO Ebrahim and Co, formerly known as Ebrahim and | Karachi |
| | Co, Karachi. | |
| 142. | Moochhala Gangat and Co. | Karachi |
| 143. | Naveed Zafar Husain Jaffery and Co. | Karachi |
| 144. | Tariq Abdul Ghani and Co. | Karachi |
| <i>145</i> . | Avais Hyder Liaquat Nauman, formerly Karachi known | Karachi |
| | as Avais Hyder Nauman Rizwani, Karachi | |
| <i>146</i> . | Mushtaq and Co | Karachi 🗼 |
| <i>147</i> . | KPMG Taseer Hadi and Co., formerly known as Taseer | Karachi 🔨 📗 |
| | Hadi Khalid and Co, Karachi. | |
| <i>148</i> . | Tahir Siddiqi and Co. | Lahore |
| 149. | A. Aziz Chaudhury and Co. | Lahore |
| 150. | Amin and co. | Lahore |
| <i>151</i> . | Arshad Raheem and Co. | Lahore |
| 152. | Javed and Co. | Lahore |
| 153. | Kaleem and Co. | Lahore |
| 154. | Manzoor Hussain Mir and Co. | Lahore |
| 155. | Sheikh and Chaudhry | Lahore |
| 156. | Ahmed Mushir and Co. | Lahore |
| 157. | M. A. Tabassum and Co. | Lahore |
| 158. | Qadeer and Co. | Lahore |
| 159. | Yousuf Saeed and co. | Lahore |
| 160. | Horwath Hussain Chaudhury and Co. | Lahore |
| 161. | Rafaqat Mansha Mohsin Dossani Mosoom and Co, | Lahore |
| 101. | formerly known as Mansha Mohsin Dossani and Co., | Lanore |
| | Lahore. | |
| 162. | Rahman Sarfaraz Rahim Iqbal Rafiq formerly known as | Lahore |
| 102. | Khalid Majeed Rehman Sarfraz Raheem Iqbal Rafiq, | Lanore |
| | Islamabad | |
| 163. | HLB Ijaz Tabassum and Co., formerly Islamabad known as | Islamabad |
| 103. | Ijaz Tabassum and Co., Islamabad. | Istantabaa |
| 164. | Amir Alam an and Co. | Rawalpindi |
| 165. | Akhtar Mahmood Mian | Gujranwala |
| 166. | M. Aslam and Co | Karachi |
| 167. | M. Ather and Co. | Faisalabad |
| 168. | Tanvir Arif and Co. | Hyderabad |
| 169. | A. A. Baig and Co. | Karachi |
| 170. | A. A. Baig and Co. Ahmad Junaid and Co. | Faisalabad |
| | | |
| 171. | Kabani Saeed Kamran Patel and Co., Islamabad formerly | Islamabad |
| 172 | known as Saeed Kamran Patel and Co., Islamabad | Tl |
| 172. | UHY Hassan Naeem and Co. | Lahore |
| 173. | Mansoor Aslam Seraj Saleem | Karachi |
| 174. | Junaidy Alam Iqbal | Karachi |
| <i>175</i> . | Faisal Iqbal Khawaja | Lahore |
| 176. | S. M. Sohail and Co. | Karachi |
| 177. | Mudassar Ehtisham and Co | Lahore |
| 178. | Ghalib and Co. | Karachi |
| <i>179</i> . | Hameed Zahid and Co. | Lahore |
| 180. | Ernst and Young Ford Rhodes Sidat Hyder and Co., | Karachi |
| - | | |

| | formerly known as Ford Rhodes Sidat Hyder and Co., Karachi. | |
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| 181. | Muniff Ziauddin Junaidy and Co, formerly known as Muniff Ziauddin and Co., Karachi"] | Karachi |

2. COST AND MANAGEMENT ACCOUNTANTS

| 1. | M/s. Iqbal Haider Company | Bahawalpur. |
|-----|-------------------------------------|-----------------|
| 2. | Mr. Abdul Ghafoor | Bannu. |
| 3. | M/s. Naqvi Associates | Faisalabad. |
| 4. | M/s. M. Nazir & Company | Gujranwala. |
| 5. | M/s. Mustafa Siddique & Company | Hyderabad. |
| 6. | M/s. Saad Associates | Karachi. |
| 7. | M/s. Siddiqi & Company | Karachi. |
| 8. | M/s. Jumani & Company | Karachi. |
| 9. | Mr. Mohammad Arif Nara | Karachi, |
| 10. | M/s. Jalal & Associates | Karachi, |
| 11. | M/s. Alam Associates | Karachi. |
| 12. | M/s. Qaisar Mufti & Associates | Karachi. |
| 13. | Mr. Peer Mohammad | Karachi. |
| 14. | M/s. Salam & Company | Karachi. |
| 15. | M/s. A.M. Quraishi & Company | Karachi. |
| 16. | Mr. Mushtaq Ahmad | Karachi. |
| 17. | M/s. Iqbal Associates | Lahore. |
| 18. | M/s. Corporate Consultants | Lahore. |
| 19. | M/s. Jamil Shaikh & Company | Lahore. |
| 20. | M/s. M. Sadiq Khan & Company | Lahore. |
| 21. | M/s. Revenue Advisory Services | Lahore. |
| 22. | Mr. Mohammad Ishaque | Lahore. |
| 23. | Mr. Mohammad Khalid Mirza | Lahore. |
| 24. | M/s. Anis Hanif Anwar & Company | Islamabad. |
| 25. | M/s. Tariq Mustafa Ramzan & Company | Islamabad. |
| 26. | M/s. Aas Associates | Rawalpindi. |
| 27. | M/s. Shaukat Baluch & Company | Rawalpindi. |
| 28. | M/s. Zafar & Company | Rahim-Yar-Khan. |
| 29. | M/s. S.U. Khan & Associates | Islamabad. |
| 30. | M/s. Riasat Khan & Company | Islamabad. |
| 31. | M/s. Nasir Jamal & Company | Faisalabad. |
| 32. | M/s. Maan Associates | Faisalabad. |
| 33. | M/s. Aamer Sikandar & Company | Multan. |
| 34. | M/s. Malik and Company | Rawalpindi. |
| 35. | M/s. Junair & Company | Karachi. |
| 36. | M/s. Aaj Associates | Karachi. |
| 37. | M/s. Anis Mustafa & Company | Karachi. |
| 38. | M/s. Iqbal Haider & Company | Bahawalpur. |
| 39. | M/s. Masood Rauf & Company | Lahore. |
| 40. | M/s. Saeed Anwar & Mehdi | Multan. |
| 41. | M/s. A. Sattar & Company | Faisalabad. |
| 42. | M/s. Naumeri Associates | Lahore. |
| 43. | M/s. A. Hafiz Khan & Company | Karachi. |
| 44. | M/s. Asghar Ahsan Associates | Okara. |

[No.1 (19) STM/2006]

(KHALID MAHMOOD) SECOND SECRETARY (STM)

LEGAL REFERENCES

- •. Under heading No.1 "CHARTERED ACCOUNTANTS", serial numbers 3, and the corresponding entries relating thereto omitted vide SRO 899(I)/2009 dated 20th October, 2009, but this omission shall not bear any impact on the continuity of the assignments, if any, entrusted to those Chartered Accountant Firms by the Federal Board of Revenue and its Field Formations and all such assignments shall continue under their new names
- •. Under heading No.1 "CHARTERED ACCOUNTANTS", serial numbers 16 and the corresponding entries relating thereto omitted vide SRO 899(I)/2009 dated 20th October, 2009, but this omission shall not bear any impact on the continuity of the assignments, if any, entrusted to those Chartered Accountant Firms by the Federal Board of Revenue and its Field Formations and all such assignments shall continue under their new names
- . Under heading No.1 "CHARTERED ACCOUNTANTS", serial numbers 20 and the corresponding entries relating thereto omitted vide SRO 899(I)/2009 dated 20th October, 2009, but this omission shall not bear any impact on the continuity of the assignments, if any, entrusted to those Chartered Accountant Firms by the Federal Board of Revenue and its Field Formations and all such assignments shall continue under their new names
- •. Under heading No.1 "CHARTERED ACCOUNTANTS", serial numbers 28 and the corresponding entries relating thereto omitted vide SRO 899(I)/2009 dated 20th October, 2009, but this omission shall not bear any impact on the continuity of the assignments, if any, entrusted to those Chartered Accountant Firms by the Federal Board of Revenue and its Field Formations and all such assignments shall continue under their new names
- •. Under heading No.1 "CHARTERED ACCOUNTANTS" serial numbers 32 and the corresponding entries relating thereto omitted vide SRO 899(I)/2009 dated 20th October, 2009, but this omission shall not bear any impact on the continuity of the assignments, if any, entrusted to those Chartered Accountant Firms by the Federal Board of Revenue and its Field Formations and all such assignments shall continue under their new names
- •. Under heading No.1 "CHARTERED ACCOUNTANTS", serial numbers 37 and the corresponding entries relating thereto omitted vide SRO 899(I)/2009 dated 20th October, 2009, but this omission shall not bear any impact on the continuity of the assignments, if any, entrusted to those Chartered Accountant Firms by the Federal Board of Revenue and its Field Formations and all such assignments shall continue under their new names
- •. Under heading No.1 "CHARTERED ACCOUNTANTS", serial numbers 39and the corresponding entries relating thereto omitted vide SRO 899(I)/2009 dated 20th October, 2009, but this omission shall not bear any impact on the continuity of the assignments, if any, entrusted to those Chartered Accountant Firms by the Federal Board of Revenue and its Field Formations and all such assignments shall continue under their new names
- *. Under heading No.1 "CHARTERED ACCOUNTANTS", serial numbers, 75 and the corresponding entries relating thereto omitted vide SRO 899(I)/2009 dated 20th October, 2009, but this omission shall not bear any impact on the continuity of the assignments, if any, entrusted to those Chartered Accountant Firms by the Federal Board of Revenue and its Field Formations and all such assignments shall continue under their new names
- *. Under heading No.1 "CHARTERED ACCOUNTANTS", serial numbers 105 and the corresponding entries relating thereto omitted vide SRO 899(I)/2009 dated 20th October, 2009, but this omission shall not bear any impact on the continuity of the assignments, if any, entrusted to those Chartered Accountant Firms by the Federal Board of Revenue and its Field Formations and all such assignments shall continue under their new names
- 1. Under heading No. 1 "CHARTERED ACCOUNTANTS", after serial number 122 and the corresponding entries relating thereto, new serial numbers and the corresponding entries relating thereto were added vide SRO 899(I)/2009 dated 20th October, 2009