## Contents

1. **Null Annexure Submission** ................................................................. 3

2. **Annexure-A and Annexure-C Submission** ........................................ 6
   2.1 Creation of Sales Invoice in Annexure-C ........................................ 6
   2.2 Edit Annexure C Record: ................................................................. 9
   2.3 Delete Annexure C Record: ............................................................... 10
   2.4 Submit Annexure C: ........................................................................ 11
   2.5 Creation of Purchase invoice in Annexure A ..................................... 12
   2.6 Reject Invoices in Annexure A: ....................................................... 17

3. **Return Submission** ........................................................................... 18
   3.1.1 Sales Tax Credits ......................................................................... 22

4. **Annexure B** ...................................................................................... 28

5. **Annexure A: records population through File Attachment:** ............... 30
1 Null Annexure Submission

In case the taxpayer has no sales to declare, he may submit Null Annexure. Steps are mentioned as follows:

1. Enter URL [https://e.pra.punjab.gov.pk/](https://e.pra.punjab.gov.pk/) in the web browser

2. User Login
   - Enter your User ID
   - Enter Password
   - Click <Login> Button
3. Click Declaration ➔ Sales Tax ➔ STS Return (through STRiVe) from Tax Period Sep. 2017 and Onward (As shown in below screen shot)

4. Select Month from <Monthly> drop down list (Pl note that STRiVe Return is available from Tax Period September-2017 and onward. Previous STS Returns and invoices issued prior to launching of STRiVe return shall be processed as per previous return format)

5. In the left panel, Click on Sales Tax on Services Return link
6. Following ‘Sales Tax on Services Return’ Window is displayed with status “Preparing”

7. Click on <Annex C> link

8. Click on <Null Annexure> button
9. The null annexure has been submitted and the status has been updated to “Submitted”

![Image of Sales Invoice creation process]

2. **Annexure-A and Annexure-C Submission**

2.1 **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://e.pra.punjab.gov.pk/](https://e.pra.punjab.gov.pk/) in the web browser
2. **User Login**
   - Enter your User ID
   - Enter Password
   - Click <Login> Button

3. **Click Declaration→Sales Tax→STS Return (through STRiVe) from Tax Period Sep.2017 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**
6. Following ‘Sales Tax on Services Return’ Window is displayed with status “Preparing”

7. Click on Annex-C link

8. Enter values in the Annex-C (Domestic Sales Invoices)
   1. Select <Buyer Type> as “Intermediary” or “End Consumer”
   2. Enter Purchaser’s NTN as per format “XXXXXXX-X”
      1. System populates the CNIC and Name as per the NTN entered
   3. Select Document Type
   4. Enter Document Number
   5. Enter Document Date in Format DD/MM/YYYY
      1. Note: The Date should be any day of the Month selected in step 4
   6. Enter HS Code (Optional Field)
   7. Select relevant Sale Type from the dropdown
   8. Select relevant Rate from the dropdown
   9. Select relevant District of Buyer from dropdown
   10. Enter Sales Value (The Total Amount on which Sales Tax is to be charged)
      1. System calculates the Sales Tax Involved and populates the field
   11. Enter Tax Reverse Charged u/s 4
   12. Click <Add> button
13. The Record is saved successfully and appears in the Grid below.

2.2 **Edit Annexure C Record:**

Added records can be Edited, Steps are as follows:

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

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

2.3 Delete Annexure C Record:

Added records can be deleted, Steps are as follows:

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

19. Click Delete Button

20. System will display message

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

21. Click OK Button
2.4 Submit Annexure C:
After the records are added Annexure C will be submitted, Steps are as follows:

22. Click on <Submit Invoices> Button

![](image)

23. Following Verification popup appears on the screen
   1. Enter PIN
   2. Click on <Confirm> button

![](image)

24. Click on Submit Annexure Button

![](image)

25. System will display message
26. Click on Confirm Button

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

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

2.5 Creation of Purchase invoice in Annexure A

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

Steps:

1. Enter URL [https://e.pra.punjab.gov.pk/] in the web browser
2. User Login
   - Enter your User ID
   - Enter Password
   - Click <Login> Button

3. Click Declaration ➔ Sales Tax ➔ Sales Tax on Services Return (FY 2016-17)
4. Select “Sep 17” from monthly drop down list

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

6. Following ‘Sales Tax on Services Return’ Window is displayed with status “Preparing”

7. Click on <Annex-A> link in the left panel
8. Select “Purchase Data” button at the bottom of the screen

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

11. Select invoices from the grid

12. Click on the <Load Data> button
13. Click <OK> button on the verification popup

![Verification Popup]

14. A message is displayed “Imported Successfully”

- 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

2.6 Reject Invoices in Annexure A:

1. Click on <Annex-A> link in the left panel

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
4. The system displays records in the grid which consists of the Purchase Invoices that have been submitted by the seller with status

5. Select invoices from the grid

6. Click on the Reject button

3 Return Submission

After Data Import from Annexure-A Purchaser may proceed to Submit his return, Following ‘Sales Tax on Services Return’ Window is displayed with status “Preparing”

1. Click <OK> button on the verification popup
2. Click on <Annex C> link

3. Click on <Null Annexure> button

4. The null annexure has been submitted and the status has been updated to “Submitted”
5. On the Main Return, Click on <Verify> button

6. Click <OK> on the Verification popup to attach an evidence file
7. Click <OK> on the popup message to allow the attachment of documents

8. Click on <Choose File> button
9. Click on browse and open the desired file

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

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

12. Click on Submit Button
13. Enter PIN Code
14. Click OK Button
3.1.1 Sales Tax Credits

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

Steps:

iv. If the Purchase Invoice was submitted for month “Oct 16”
   - Select the next month i.e. “Nov 16” month from the monthly dropdown list

   ![Sales Tax (Control Center)](image)

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

The report for the selected month is displayed
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

Steps:
   - Select the next month i.e. “Dec 16” month from the monthly dropdown list
### Description

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
<th>Sales Tax Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Domestic Purchases excluding fixed assets for Providing of Service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Imports excluding fixed assets (includes value addition tax on commercial imports)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Capital / Fixed Assets (Domestic Purchases &amp; Imports)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>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)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Input Tax for the month = [ (1 + 2 + 3) \cdot \gamma ]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Sales Tax withheld by the buyer as withholding agent</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Section 16(8)(1)(d) of the Punjab Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7a. Allowance of input tax credit and reduction of output tax out of previous return column 7c</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7c, 7(a).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Accumulated Credit = ((3 + 6 + 7 - 7a + 7b))</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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. “Jan 17” month from the monthly dropdown list
• Click on the <Report> link in 7b column

• The Report for the month is displayed
Click on the <Report> link in 7c column

**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 return, 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 will be adjusted/recovered in terms of proviso to Section 16(b)(1)(d) of the Punjab 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.

<table>
<thead>
<tr>
<th>Name of the Supplier</th>
<th>PTIN</th>
<th>Tax Period</th>
<th>Sales tax claimed on purchases</th>
</tr>
</thead>
<tbody>
<tr>
<td>No Records Found</td>
<td></td>
<td></td>
<td>Total: 0.00</td>
</tr>
</tbody>
</table>

### 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.

<table>
<thead>
<tr>
<th>Name of the Buyer</th>
<th>PTIN</th>
<th>Tax Period</th>
<th>Sales tax withheld and to be paid by the buyer</th>
</tr>
</thead>
<tbody>
<tr>
<td>No Records Found</td>
<td></td>
<td></td>
<td>Total: 0.00</td>
</tr>
</tbody>
</table>

### 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.

<table>
<thead>
<tr>
<th>Name of the Buyer</th>
<th>PTIN</th>
<th>Tax Period</th>
<th>Output tax reduced through Credit Note which shall result into reduction in input tax credit by the buyer</th>
</tr>
</thead>
<tbody>
<tr>
<td>No Records Found</td>
<td></td>
<td></td>
<td>Total: 0.00</td>
</tr>
</tbody>
</table>
4 Annexure B

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
4. Click on Import GDs

5. Select GDs from the grid

6. Enter value in the Non Creditable Inputs column

7. Select Reason of Non Creditable from dropdown
8. Click on Save Button

9. System will display Save Message

5. Annexure A: records population through File Attachment:

1. Enter URL https://e.pra.punjab.gov.pk/ in the web browser
2. User Login
   - Enter your User ID
   - Enter Password
   - Click <Login> Button

3. Click Declaration ➔ Sales Tax ➔ STS Return (through STRiVe) from Tax Period Sep.2017 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
6. Following ‘Sales Tax on Services Return’ Window is displayed with status “Preparing”

7. Click on <Annex-A> link in the left panel

8. Click Download Sample File Link
Note: Prepare the download file with valid entries manually
9. Click on Attach File Button
10. Click Browse Button
11. Select File
12. Click Open Button
13. Click Import Button