



SINDH REVENUE BOARD
GOVERNMENT OF SINDH
COMMISSIONERATE-III
12th Floor, Shaheen Complex,
M.R Kiyani Road, Karachi.

No.SRB-COM-III/U-7/De-Registration/2018-19/1682

Karachi, dated 06th March, 2019

ORDER SHEET

(i) Name and NTN of the Applicant:	M/s CARACHI MOTOR COMPANY (NTN: 0859873-8)
(ii) Address of the Applicant:	Banglore Town, Shahrah-e-Faisal, Karachi.
(iii) Registration Category:	Custom Agent (tariff heading 9805.4000)

ORDER OF DE-REGISTRATION NO. 166/2019 OF M/s CARACHI MOTOR COMPANY

M/s Carachi Motor Company (hereinafter "registered person") having NTN: 0859873-8 is registered with Sindh Revenue Board under the category of Custom Agent (tariff heading 9805.4000) of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 since 27.12.2017.

02. Being a non-filer since its registration with SRB, the registered person was served with the notice No.SRB-COM-III/U-7/NonFiling/2018-19/228 dated 05.12.2018 for non-filing of tax returns u/s 30 of the Sindh Sales Tax Act, 2011 and the rules made thereunder. In reply to the above notice, the registered person vide aforesaid letter submitted that:

"We M/s Carachi Motor Company hold the category of 'Auto-Workshop, including Authorized Service Station' 9820.1000 since we incorporated. Our Sindh National Tax Number (SNTN) 4164201-5 as Association of Persons (AOP) has been registered in Sindh Revenue Board (SRB) since July-2013 as per executed by the Notification of provincial assembly of Sindh on July-2013, and they have never enrolled with SNTN 0859873-8 in SRB".

03. However, above contention submitted by the registered person is verified from the available records and further found that:

- The registered person vide aforesaid letter have categorically stated that *"we have never enrolled with SNTN 0859873-8 in SRB"*. The registered person further submitted that *"We M/s Carachi Motor Company hold the category of 'Auto-Workshop, including Authorized Service Station' 9820.1000 since we incorporated.*
- It is also evident from the member's directory of Karachi Customs Agent Association (KCAA) that the registered person does not possess any Customs House Agent License (C.H.A.L) under NTN: 0859873-8.
- Moreover, on inquiry, no customs data regarding GDs has been found in PRAL database under the business name and NTN of the registered person.



