



NO. SRB-COM-I/Unit-3/2018/2855

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate – I
Shaheen Complex, 12th Floor, Karachi
Dated: 30th June, 2018

**ORDER FOR RESTORATION OF SUSPENSION OF
M/S. VITAL INTERNATIONAL**

Name & NTN of Person Suspended:	M/s Vital International SNTN: S1420678-1
Address:	351/GIII, Johar Town, Johar Town, Lahore
Date of Institution:	13 th June, 2018
Reason for Suspension	Non-compliance of the provisions of Section 9, 17, and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	June 2013 to April 2018

Whereas, M/s. Vital International. having SNTN: S1420678-1 are registered with Sindh Revenue Board under the category of “Contractual Execution of Work and Furnishing Supplies” classified under tariff heading 9809.0000 to the second schedule of Sindh Sales Tax on Services Act, 2011 (hereinafter “Act, 2011”).

2. Scrutiny of tax profile revealed that they have failed to deposit the SST amount to the value of Rs. 2,990,675/- as required under section 9 and 17 of the Act, 2011 read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter “Rules, 2011”) and failed to e-file the SST returns as required under Section 30 read with Rule 11,12,13 and 14 of the said Rules, 2011 pertaining to the tax period **June 2013 to April 2018.**

3. Accordingly, notice bearing NO. SRB-COM-I/Unit-3/2018/2720 dated 13th June, 2018 was served upon the registered person under section 25 of the Act, 2011 read with Circular No. 02 of 2013 and Rule 10 of the Rules, 2011 whereby the registration of M/s. Vital International was suspended for the violation of aforesaid provisions of the law. Moreover, the registered person was required to comply with the said provision of the Act, 2011 and the rules made thereunder on or before 20th June, 2018, failing to which the case shall be proceeded for cancellation of registration. Vital International

4. On 20th June, 2018, Muhammad Ahad and Muhammad Aslam Baig from ATD Accountancy and Tax Direct appeared on the behalf of the registered person and drawn attention toward their previous letter dated 14-02-2018, wherein they have submitted that beside their client is registered with FBR as an importer under the Sales Tax Act, 1990 and the company is engaged in supplies of CCTV Cameras to different buyers and paying GST at 17% under section 3 of Sales Tax 1990. Moreover, the sales tax amount confronted in SRB notice involved the element of goods. In this regard representatives has submitted copies of purchase invoices, copies of purchase order and GST returns submitted at Federal Board of Revenue during the subject tax period. Hence, for the concerned tax period, they have already paid the GST amount with FBR and thus taxpayer does not carry any liabilities at SRB, however, the company would always be ready to make judicious compliance with the department in this instant case and will pay all their tax liabilities arisen thereafter due reconciliation.

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