



NO.SRB-COM-III/AC-Unit-12/S.B/Azee/2018/111318

ORDER FOR REVOCATION OF SUSPENSION

Name & SNTN of Suspended Person:	M/s. Azee Security (Pvt.) Limited, (SNTN-1212957-7).
Address:	Office No. 2018, 2 nd Floor, Business and finance center, Main I.I Chundrigar Road, Karachi.
Date of Institution:	22-09-2018.
Reason for Suspension:	Non-compliance of the provisions of section 9, 17 & 30 of the Sindh Sales Tax on Services Act, 2011 and rules 12, 13 & 41.
Tax Periods:	May, 2018 to August, 2018.

BRIEF FACTS OF THE CASE:

M/s. Azee Security (Pvt.) Limited are registered with SRB having SNTN: 1212957-7, for providing or rendering the taxable services classified under tariff heading 9819.1000 of the 2nd Schedule of the Sindh Sales Tax on Services Act, 2011 (hereinafter the "Act, 2011"). The registered person are required to comply with the provisions of section 3, 8, 9, 17 & 30 of the Act, 2011 read with rule 12, 13, 14 & 41 of the Sindh Sales Tax on Services Rule, 2011 (hereinafter the "Rules, 2011").

02. During the scrutiny of tax profile of the registered person, the following discrepancies have been found:

- Failed to e-file the **true & correct** Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12, 13 & 41 of the Rules, 2011 for the tax periods **May, 2018 to August, 2018**;
- The registered person has provided services in respect of brokerage in accordance with rule 41 of the Rules, 2011 during the tax periods May, June, July and August, 2018; however, has failed to deposit Sindh Sales Tax for the aforesaid periods.

03. Accordingly, notice for suspension of registration bearing No. SRB-COM-III/AC-11/2018/Azee/111300 dated: 22-09-2018 was served upon the registered person under section 25(1)(a)(ii) of the Act, 2011 read with SRB Circular No.02 of 2013 dated: 08-02-2013 and rule 10 of the Rules, 2011. Whereby, the SRB registration of the M/s. Azee Security (Pvt.) Limited was suspended on account of violation of the aforesaid provisions of the law. The registered person was advised to take the remedial actions by 01-10-2018 for revocation of the instant suspension as failing to do so shall further lead to cancellation of registration.

04. On 28th September, 2018; the registered person submitted their response whereby they declared the amount due for the tax periods under consideration which was as follows:

S#	Tax period (Rs.)	Tax amount (Rs.)
1	May, 2018	416,619/-
2	June, 2018	293,492/-
3	July, 2018	978,743/-
4	August, 2018	533,216/-

Also, vide another letter dated 28th September, 2018; the registered person informed this office regarding the deposition of penalty amounting to Rs. 50,000/- vide CPR No. S1-20180926-0050-1250462 dated 26th September, 2018 relating to revocation of suspension.

06. I have been through the submission made by M/s. Azee Security (Pvt.) Limited and came to the conclusion that as a matter of procedure on suspension of registration of taxpayer, the tax profile of the registered person is blocked on e/i.srb official portal due to which the taxpayer neither can e-file/revise the returns, nor can generate the PSID on their own SNTN. Therefore, taking lenient view, for the purpose of carrying on their business activity and for further compliance on remedial actions the suspension of registration is hereby revoked **with immediate effect**.

07. M/s. Azee Security (Pvt.) Limited are required to:

- Pay the Sindh Sales Tax returns amounting to Rs.2,222,070/- along with default surcharge under section 44 of the Act, 2011; after restoration of registration.
- File true & correct tax returns as per law for the tax periods from May, 2018 to August, 2018 immediately after restoration of registration.
- Also deposit the penalty Rs. 111,103/- (5% of Rs. 2,222,070/-) under section 43(3) of the Act, 2011 on total tax admitted.

08. This order contains three (02) pages, each bearing my seal & initial.

(Zohaib Athar)
Assistant Commissioner (Unit-12)

M/s. Azee Security (Pvt.) Limited,
Suit #208, 2nd Floor, Business & Finance Centre,
I.I. Chundrigar Road, Karachi.

Copy forwarded to:

1. Principle Officer, M/s Pakistan Stock Exchange, PSX Building Karachi.
2. Principle Officer, M/s Pakistan Stockbrokers Association, Stock exchange Building, Karachi.
3. Mr. Shaiq Jafri, Chief Manager (PRAL), in Sindh Revenue Board, Karachi.
4. Member (Operations), Sindh Revenue Board, Karachi.
5. The Commissioner-III, Sindh Revenue Board, Karachi.
6. Mr. Zaheer Hussain (AC/Cluster Head) SRB.
7. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
8. Assistant Commissioner (Registration), SRB, Karachi
9. Manager Call Centre, SRB.

Zohaib Athar
05-10/2018
(Zohaib Athar)

Assistant Commissioner (Unit-12)