



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/2018-19/1363

Karachi, dated 01st February, 2019

ORDER SHEET

(i) Name and SNTN of the Applicant:	M/s KAZMI ENTERPRISES NTN: 4267953-2
(ii) Address of the Applicant:	House No. A-64, Block-13, Gulistan-e-Johar, Karachi.
(iii) Registration Category:	Custom Agent (tariff heading 9805.4000)

ORDER OF DE-REGISTRATION NO. 80/2019 OF Mr. KALEEM AHMED

M/s KAZMI ENTERPRISES having NTN: 4267953-2 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. M/s Kazmi Enterprises (*hereinafter referred to as "registered person"*) has requested to de-register from SRB vide letters dated 12.09.2018, 16.10.2018 & 10.12.2018 respectively and declared that after retirement from customs house Karachi, he approached Custom House for issuance of Custom House Agent License but as per departmental policy, Custom House did not issue him the license, hence, registration was not useful for him. Therefore, the registered person requested for De-registration from Sindh Revenue Board.

03. The registered person duly submitted De-Registration Form (SST-02) along-with letter dated 12.09.2018 and stated that all returns were e-filed regularly and timey in SRB. However, it is verified from the available records that:

- Model Customs Collectorate of Appraisement-West, Custom House Karachi vide letter No. APPG/LA/5-01/2018 dated 27.10.2018 have categorically stated that "M/s Kazmi Enterprises is not registered as Custom House Agent in this Collectorate".
- The Registered person does not possess any Customs House Agent License (C.H.A.L) which is evident from the member's directory of Karachi Customs Agent Association (KCAA).



- Moreover, on inquiry, no customs data regarding GDs has been found in PRAL database under the business name and NTN of the registered person.
- The taxpayer profile also reveals that the registered person has e-filed sales tax returns as "Nil" regularly after registration with SRB.
- Besides, FBR online verification system declares registration as an individual "Retired & Pensioner Person" and its principal activity as "Salary Income".

04. Considering aforesaid facts and perusal of the record available with this office, it appears that the registered person is not engaged in the business of Custom Agent, as categorically declared by him in his aforesaid letter. Hence, the registered person is not required to be registered under the category of Custom Agent (tariff heading 9805.4000) of the Second Schedule to the Sindh Sales Tax on Services Act, 2011.

05. In view of above, I hereby order under section 25A of the Sindh Sales Tax on Services Act, 2011 to De-register M/s Kazmi Enterprises (NTN: 4267953-2) from the service category of Custom Agent tariff heading 9805.4000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder.

06. This order does not absolve M/s Kazmi Enterprises (NTN: 4267953-2) from payment of Sindh Sales tax on services, if involved in providing or rendering taxable services mentioned in Second Schedule to the Sindh Sales Tax on Services Act, 2011.

07. This order contains two (02) pages, each bearing my seal and initials.

Through Courier Service,

M/s KAZMI ENTERPRISES
House No. A-64, Block-13,
Gulistan-e-Johar, Karachi.

(SAINDAD JOYO)
Assistant Commissioner (Unit-7)

Copy for information & necessary action to:

1. P.S to Member (Operations), SRB Karachi.
2. The Commissioner-III, SRB Karachi.
3. The Deputy Commissioner (IT) SRB Karachi, for necessary action.
4. The Chief Manager PRAL, SRB Karachi, for necessary action.
5. Manager Call Centre, SRB Karachi, for necessary action.
6. Mr. Wajahat-ullah-Qureshi, AC (Registration/De-Registration), SRB Karachi.
7. SRB's Master File Register, SRB Karachi.

(SAINDAD JOYO)
Assistant Commissioner (Unit-7)

