

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**Commissionerate-I  
12<sup>th</sup> Floor Shaheen Complex,  
M.R Kiyani Road, KarachiDated 1<sup>st</sup> March, 2018**ORDER FOR REVOCATION OF SUSPENSION**

|                                 |   |
|---------------------------------|---|
| Name & NTN of Person Suspended: | M/s. Tracking World (Pvt) Limited, SNTN-S1893890-6  |
| Address:                        | 51-B, Faisal Town, Lahore.  |
| Date of Institution:            | 17-2-2018   |
| 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:                    | July 2011 to November 2016 & July 2017 to January 2018  |

Brief facts of the case are that M/s Tracking World (Pvt) Limited bearing SNTN No. S1893890-6 are registered with SRB as a service provider in respect of telecommunication including the tracking services which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading 98:12 and sub-tariff heading thereof.

2. Scrutiny of their tax profile revealed that they failed to deposit the SST amount as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the 2011-Act") read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the 2011-Rules") 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 periods July 2011 to November 2016 & July 2017 to January 2018.

3. Accordingly, notice bearing SRB/Com-I/AC-1/Tracking/TPL/V-24/2017/5822 dated 17-2-2018 was served upon the registered person under section 25 of the Sindh Sales Tax on Services Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Sindh Sales Tax on Services Rules, 2011 whereby the registration of M/s Tracking World (Pvt) Limited was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was were required to comply with the said provisions of the Act-2011 and the Rules made thereunder before 03-3-2018 failing to which the case shall be proceeded for cancellation of registration.

4. On 01-3-2018, Mr. Mukhtar Ahmed, Office Assistant from M/s. Tracking World (Pvt) Limited appeared and filed letter No. TW/SRB/2018/020 dated 28-2-2018. Through said letter, M/s Tracking World (Pvt) Limited produced seven payorders totaling to Rs.8,138,390/- as detailed below:

| Sr. | Month  | Sales Tax Liability in SRB | Default Surcharge u/s 44 | Total     |
|-----|--------|----------------------------|--------------------------|-----------|
| 1   | Jul-17 | 1,881,312                  | 98,390                   | 1,979,702 |
| 2   | Aug-17 | 529,612                    | 23,447                   | 553,059   |
| 3   | Sep-17 | 884,630                    | 32,294                   | 916,924   |
| 4   | Oct-17 | 1,098,542                  | 31,286                   | 1,129,828 |
| 5   | Nov-17 | 878,281                    | 18,191                   | 896,472   |
| 6   | Dec-17 | 1,528,354                  | 19,389                   | 1,547,743 |
| 7   | Jan-18 | 1,105,219                  | 9,443                    | 1,114,662 |



|       |           |         |           |
|-------|-----------|---------|-----------|
| Total | 7,905,950 | 232,440 | 8,138,390 |
|-------|-----------|---------|-----------|

5. M/s Tracking World (Pvt) Limited undertakes as follows:
- That the mentioned payments pertains to SST for tax periods July 2017 to January 2018.
  - That they have made the entire output tax invoices for the said tax periods against mentioned payorders.
6. Mr. Shahid Iqbal, Deputy Manager Finance through said letter requested to restore the registration so as they can generate the PSID, deposit the tax amount on the same day and e-file the returns within two days of deposit of said tax amount.
7. I have heard the representative of M/s Tracking World (Pvt) Limited and came to the conclusion that, as a matter of procedure, on suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID on its NTN. Since M/s Tracking World (Pvt) Limited has provided original payorders, therefore, taking a lenient view and for purpose of carrying on their business activity and to take the remedial action provided in this office notice dated 16-2-2018, the suspension of the registered person is hereby **revoked with immediate effect**.
8. M/s Tracking World (Pvt) Limited are required to:
- generate PSID against said payorders immediately on restoration of registration,
  - e-file the returns by 01-3-2018 i.e. within two days of deposit of tax amount
  - deposit the tax amount and e-file the tax returns in the time and manner prescribed under the provisions of the Act-2011 and the Rules made thereunder going forward.
9. This order contains two (02) pages, each bearing my seal and initial.

(Vickey K. Dhingra)  
Assistant Commissioner (Unit-01)

Mr. Shaiq Jafri,  
Chief Manager,  
PRAL in SRB.

**Copy to;**

- The Commissioner-I, Sindh Revenue Board, Karachi.
- The Commissioner-II, Sindh Revenue Board, Karachi.
- The Commissioner-III, Sindh Revenue Board, Karachi.
- The Commissioner-IV, Sindh Revenue Board, Karachi.
- The Commissioner (Sukkur & Hyderabad), Sindh Revenue Board, Hyderabad.
- Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
- M/s. Tracking World (Pvt) Limited, 51-B, Faisal Town, Lahore.
- Manager Call Centre, SRB.

(Vickey K. Dhingra)  
Assistant Commissioner (Unit-01)

