



No.SRB.COM-II/U-23/TRAN/2017/40/591

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Commissionerate-II**

Karachi, dated October 4, 2018

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Shah Transport Network STN, (SNTN:4395131)
Address:	Plot No. 238 Block 2, P.E.C.H.S, Karachi
Date of Institution:	25-9-2018
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, 2018, July, 2018 and August, 2018

Brief facts of the case are that M/s. Shah Transport Network STN, (SNTN:4395131) are registered with SRB under the service category of Person engaged in providing Inter-City transportation or carriage of goods services which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading 9836.0000 thereof.

2. Scrutiny of monthly Sindh sales tax returns and Withholding statements of SRB registered persons/withholding agents revealed that they have received taxable services from M/s. Shah Transport Network STN during the aforementioned tax periods; however, they had failed to file monthly Sindh sales tax returns deposit the aforesaid SST amount.

3. Therefore, a notice bearing Unit-23/TRANS/2017/31/765 dated 25-9-2018 was issued under section 25 of the 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. Shah Transport Network STN was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was required to comply with the said provisions of the Act-2011 and the Rules made thereunder by 2-10-2018 failing to which the case shall be proceeded for cancellation of registration.

4. Mr. Imran Ahmed, Tax Manager and Mr. Jawad Ali, Accountant of the company appeared on 2-10-2018 and submitted that the director of the company is out of country therefore the Sindh sales tax amounts were not deposited and the monthly Sindh sales tax returns could not be filed within time. They submitted that the company is not in position of depositing their all Sindh sales tax liabilities in one go. They will deposit Rs.700,000/- by 8-10-2018, and remaining amount shall be deposited within one month. They requested for restoration of registration in order to enable them to e-file the returns accordingly.

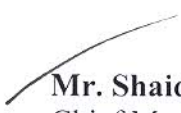
5. I have heard the representatives and have also examined the records, and have come to the conclusion that the Sindh sales tax amounts were not deposited due to unavailability of the Director of the company. Since, the representatives of the company have admitted the liability and have undertaken to deposit the same therefore the request needs to be considered because of aforesaid facts and for the reason that the business operation of the company has been suspended

due to suspension of their NTN. As regard to e-filing of SST returns, it is pertinent 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 can not e-file SST returns on its NTN. 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 25-9-2018, the suspension of the registered person is hereby **revoked with immediate effect**.

6. M/s. Shah Transport Network STN, are required to deposit the Sindh sales tax liabilities immediately along with default surcharge and e-file all missing monthly Sindh sales tax returns of the under reference tax periods in manner prescribed under the provisions of the Act-2011 and the Rules made thereunder.


7. This order contains two (02) pages, each bearing my seal and initial.


(Muhammad Yousuf Bukhari)
Assistant Commissioner (Unit-23)


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

Copy to;

1. The Commissioner-I/II/III/IV, Sindh Revenue Board, Karachi.
2. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
3. M/s. Shah Transport Network STN, Plot No. 238 Block 2, P.E.C.H.S, Karachi
4. Presson Descon International (Pvt) Ltd, 18 Km Ferozpur Road, Feroze Pur Road, Lahore
5. SGS PAK PVT LTD, H- 3/3, ,SECTOR 5,Korangi Industrial Area,K Area Korangi, Karachi
6. Manager Call Centre, SRB.
7. Office copy


(Muhammad Yousuf Bukhari)
Assistant Commissioner (Unit-23)