

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate-I
12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated 5th March, 2018

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Supernet Limited, SNTN-S1532592-0
Address:	75, East Blue Area, Fazlul Haq road Islamabad.
Date of Institution:	19-2-2018
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:	September 2017 to January 2018

Brief facts of the case are that Supernet Limited bearing SNTN No. S1532592-0 are registered with SRB as a service provider in respect of telecommunication including internet 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 September 2017 to January 2018.

3. Accordingly, notice bearing SRB/Com-I/AC-1/TEL/SL/2016/373/5823 dated 19-2-2018 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 Supernet Limited 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 before 06-3-2018 failing to which the case shall be proceeded for cancellation of registration.

4. On 01-3-2018, Mr. Mazhar AKhtar, Manager finance from M/s. Supernet Limited appeared and filed letter No. Nill dated 28-2-2018. Through said letter, M/s Supernet Limited produced nine payorders/Cheques totaling to Rs. 13,274,162/- as detailed below:

Sr.	Month	Sales Tax Liability in SRB	Payorder No.	Late Payment Penalty 43(3)	Payorder No.
1	Oct-17	591,825	11727122	29,591	11727125
2	Nov-17	5,459,649	11727120	272,982	11727123
3	Dec-17	4,868,156	11727121	243,408	11727124
4	Jan-18	1,400,000	96674538	70,000	96674539
Total		12,319,630		615,982	



5. Moreover, M/s Supernet provided two more payorders bearing No. 96674543 and No. 96674541 amounting to Rs.129,333/- and Rs.209,218/- in respect of late filing penalty under section 43(2) and default surcharge under section 44 of the Act-2011, respectively.

6. Mr. Mazhar AKhtar 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 Supernet 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 Supernet Limited has shown the original orders and undertakes to deposit immediatly on revocation of suspension, therefore, for purpose of carrying on their business activity and to take the remedial action provided in this office notice dated 19-2-2018, the suspension of the registered person is hereby **revoked with immediate effect**.

8. M/s M/s Supernet Limited are required to:

- a) generate PSID against said payorders immediately on restoration of registration,
- b) e-file the returns by 07-3-2018 i.e. within two days of deposit of tax amount
- c) 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.

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

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

Copy to:

1. The Commissioner-I, Sindh Revenue Board, Karachi.
2. The Commissioner-II, Sindh Revenue Board, Karachi.
3. The Commissioner-III, Sindh Revenue Board, Karachi.
4. The Commissioner-IV, Sindh Revenue Board, Karachi.
5. The Commissioner (Sukkur & Hyderabad), Sindh Revenue Board, Hyderabad.
6. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
7. M/s. Supernet Limited, 75, East Blue Area, Fazlul Haq road Islamabad.
8. Manager Call Centre, SRB.

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

