



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/2018-19/1684

Karachi, dated 06th March, 2019

ORDER SHEET

(i) Name and NTN of the Applicant:	M/s ASHRAF IMPEX (NTN: 3236245-5)
(ii) Address of the Applicant:	D-18, 3rd Floor, Motandas Market, M. A. Jinnah Road, AA Rehman Street, Karachi.
(iii) Registration Category:	Custom Agent (tariff heading 9805.4000)

ORDER OF DE-REGISTRATION NO. 168/2019 OF

M/s ASHRAF IMPEX

M/s Ashraf Impex (hereinafter "registered person") having NTN: 3236245-5 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 17.06.2013.

02. Whereas, during scrutiny of SRB tax profile of the registered person. It is revealed that the registered person failed to e-file their monthly tax returns for tax periods from JUNE-2013 to JUNE-2018 which is violation of section 30 of the Act, 2011 read with rule 12 & 13 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter "Rules, 2011"). Therefore, vide show cause notice No.SRB-COM-III/U-7/SCN/2018-19/1536 dated 14.02.2019, the registered person were called upon to show cause as to why the penalty as per provision of section 43(2) of the Act, 2011 should not be imposed upon them for contravention of section 30 of the Act, 2011 and the rules made thereunder.

03. In compliance to the show cause notice, the registered person submitted letter dated 22.02.2016 received on 26th February, 2016 wherein it is explained that:

We have already elaborately made compliance, copies of earlier correspondence made with reference of notices are enclosed once again for your kind perusal and record.

However, since comprehensive compliance have made earlier, a salient feature in this respect is given below:



M/s ASHRAF IMPEX Prop: Ali Imran Malik was registered with Income Tax Department in 24-12-2008 and filed his return regularly.

Ali Imran Malik later on registered with Sales Tax in 22-01-2014 in the status of Commercial Importer / Exporter with the name "S.A LEATHERS" VIDE Sales Tax No. 1700323624515 (Copy of Tax Profile is enclosed).

Just to clarify it is stated that M/s ASHRAF IMPEX Prop: Muhammad Ashraf is registered with Sindh Revenue Board vide No. S0516723-0, License No. 187 Book No. 01950 and is regular return filer in SRB. This can be verified at your own source.

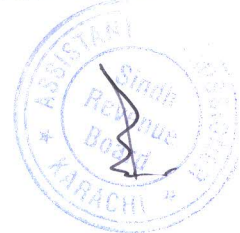
Kindly drop the proceedings as the factual position has narrated. Your date Base, Compulsory registered to M/S ASHRAF IMPEX Prop: Ali Imran Malik is illegal and without any basis the same may please be deleted from this jurisdiction as he is a commercial Importer/Exporter.

04. The registered person further stated their factual position on affidavit submitted along-with letter dated 01.03.2019 as under:

1. That I am a sole proprietor of M/s ASHRAF IMPEX since 2008 and registered with the Federal Board of Revenue as Importer/Exporter in the name M/s S.A Leather since 2014 vide Sales Tax Registration No 1700323624515 Income Tax and Sales Tax Returns are being file properly.
2. That I am not running any business neither as Custom Agent or any other business relating to Service Provider.

05. The registered person duly submitted De-Registration Form (SST-02) through email dated 04th March 2019 as required by the adjudicating officer. However, it is verified from the available records that:

- The registered person does not possess any Customs House Agent License (C.H.A.L) under the NTN: 3236245-5 as per the available record of PRAL.
- It is also evident from the member's directory of Karachi Customs Agent Association (KCAA) that the registered person does not possess any Customs House Agent License (C.H.A.L).
- 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 been compulsorily registered in SRB since 17.06.2013.
- Besides, FBR online verification system declares both business names as "ASHRAF IMPEX" and "S.A. LEATHERS" under NTN: 3236245-5.
- Therefore, the registered person requested for De-registration from Sindh Revenue Board as he is a commercial Importer/Exporter.



06. 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 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.

07. In view of above, I hereby order under section 25A of the Sindh Sales Tax on Services Act, 2011 to De-register M/s Ashraf Impex (NTN: 3236245-5) 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.

08. This order does not absolve M/s Ashraf Impex (NTN: 3236245-5) 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.

09. This order contains two (03) pages, each bearing my seal and initials.

Through Courier Service,

M/s ASHRAF IMPEX
D-18, 3rd Floor, Motandas Market,
M. A. Jinnah Road, AA Rehman Street,
Karachi.
Cell: 0300-8200026



(SAINDAD JOYO)

Assistant Commissioner (Unit-7)
Phone: 99217800-09 Ext: 228
Email: saindad.joyo@srb.gos.pk

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)