

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/2018-19/1683

Karachi, dated 06th March, 2019

ORDER SHEET

(i) Name and NTN of the Applicant:	M/s FARAH SAEED (NTN: 3570916-2)
(ii) Address of the Applicant:	Flat No B-9, Mohallah Prince Square, Nazimabad-2, Karachi.
(iii) Registration Category:	Custom Agent (tariff heading 9805.4000)

ORDER OF DE-REGISTRATION NO. 167/2019 OF
Ms. FARAH SAEED

Ms. FARAH SAEED (hereinafter "registered person") having NTN: 3570916-2 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.

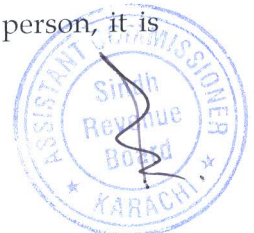
02. Whereas, during scrutiny of SRB tax profile of the registered person. It is revealed that the registered person failed to e-file their monthly tax returns for tax periods from AUGUST-2012 to JUNE-2018 which is violation of section 30 of the Act, 2011 read with rule 12 & 13 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter "Rules, 2011"). Therefore, vide show cause notice No.SRB-COM-III/U-7/SCN/2018-19/1378 dated 13.02.2019, 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. The registered person, in compliance to the show cause notice, approached the adjudication officer and contended that:

- The registered person has never applied for registration with SRB; they are unaware about their registration.
- The registered person is not engaged in any kind of business.
- Therefore, requested for De-registration from Sindh Revenue Board.

04. The registered person further submitted vide letter received on 27.02.2019 that "I M/s. Farah Saeed Holding CNIC 42101-9850916-2 Vide NTN No. 3570916-2 is an individual person and I am only registered in FBR and for your information I am a housewife I am not conducting any kind of business. In view of the above I would like to request you please de-register me from your portal."

05. However, keeping in view the position as stated above by the registered person, it is verified from the available records that:



- FBR online verification system declares registered person in the category as an individual and declares no any business activity.
- 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 registered person has not even activated SRB profile by accessing through online portal.
- However, after verification, there is no any evidence of involvement in business activity, hence; no any taxable activity has been detected as per record available.

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 her 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.

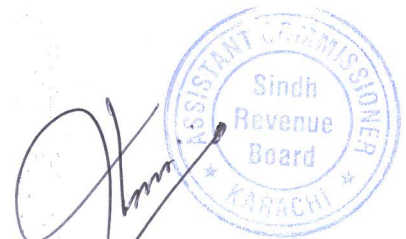
07. In view of above, I hereby order under section 25A of the Sindh Sales Tax on Services Act, 2011 to De-register Ms. Farah Saeed (NTN: 3570916-2) from the service category of Custom Agent tariff heading 9805.4000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder.

08. This order does not absolve Ms. Farah Saeed (NTN: 3570916-2) 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.

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

Through Courier Service,

M/s FARAH SAEED
Flat No B-9, Mohallah Prince Square,
Nazimabad-2, Karachi.
Cell: 0332-3349476



(SAINDAD JOYO)

Assistant Commissioner (Unit-7)

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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)