



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/2018-19/1682

Karachi, dated 06<sup>th</sup> March, 2019

### ORDER SHEET

(i) Name and NTN of the Applicant:	M/s CARACHI MOTOR COMPANY (NTN: 0859873-8)
(ii) Address of the Applicant:	Banglore Town, Shahrah-e-Faisal, Karachi.
(iii) Registration Category:	Custom Agent (tariff heading 9805.4000)

### ORDER OF DE-REGISTRATION NO. 166/2019 OF M/s CARACHI MOTOR COMPANY

M/s Carachi Motor Company (hereinafter "registered person") having NTN: 0859873-8 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. Being a non-filer since its registration with SRB, the registered person was served with the notice No.SRB-COM-III/U-7/NonFiling/2018-19/228 dated 05.12.2018 for non-filing of tax returns u/s 30 of the Sindh Sales Tax Act, 2011 and the rules made thereunder. In reply to the above notice, the registered person vide aforesaid letter submitted that:

*"We M/s Carachi Motor Company hold the category of 'Auto-Workshop, including Authorized Service Station' 9820.1000 since we incorporated. Our Sindh National Tax Number (SNTN) 4164201-5 as Association of Persons (AOP) has been registered in Sindh Revenue Board (SRB) since July-2013 as per executed by the Notification of provincial assembly of Sindh on July-2013, and they have never enrolled with SNTN 0859873-8 in SRB".*

03. However, above contention submitted by the registered person is verified from the available records and further found that:

- The registered person vide aforesaid letter have categorically stated that *"we have never enrolled with SNTN 0859873-8 in SRB"*. The registered person further submitted that *"We M/s Carachi Motor Company hold the category of 'Auto-Workshop, including Authorized Service Station' 9820.1000 since we incorporated.*
- 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) under NTN: 0859873-8.
- 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 under NTN: 0859873-8 in SRB since 12.06.2013.
- FBR online verification system declares its category as "Association of Persons" and does not reveal its business details and principal activity.
- Besides, it is placed on record that M/s Carachi Motor Company has disassociated themselves from NTN: 0859873-8 and submitted that they are voluntary registered since 27.08.2013 under NTN: 4164201-5 in the category of 'auto-workshop, including authorized service station' under tariff heading 9820.1000 and are active taxpayer thereafter.

04. 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.

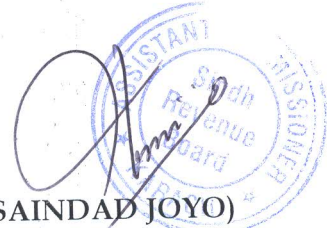
05. In view of above, I hereby order under section 25A of the Sindh Sales Tax on Services Act, 2011 to De-register M/s Carachi Motor Company (NTN: 0859873-8) from the service category of Custom Agent tariff heading 9805.4000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder.

06. This order does not absolve M/s Carachi Motor Company (NTN: 0859873-8) 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.

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

Through Courier Service,

**M/s CARACHI MOTOR COMPANY**  
Banglore Town, Shahrah-e-Faisal,  
KARACHI.  
Cell: 0321-1234567



(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)