

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**Commissionerate-III
9th Floor Shaheen Complex,
M.R Kiyani Road, KarachiDated 6th April, 2019**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s Z.Y. & Co. Bulk Terminal (Pvt.) Ltd., SNTN-S3203623
Address:	Plot No.43, Oil Installation Area, Kemari, Karachi.
Date of Institution:	20-3-2019
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:	December 2018, January 2019 & February 2019

Brief facts of the case are that M/s Z.Y. & Co. Bulk Terminal (Pvt.) Ltd bearing SNTN No. S3203623 are registered with SRB as a service provider in respect of Terminal Operators services which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading 9819.9090.

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 period(s) December 2018, January 2019 & February 2019.

3. Accordingly, notice bearing SRB-Com-III/AC-32/TO/Z.Y.&C.O./1174/2019 dated 20-3-2019 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 Z.Y. & Co. Bulk Terminal (Pvt.) Ltd 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 failing to which the case shall be proceeded for cancellation of registration.

4. On 22.03.2019 and 05.04.2019, Mr. Umair Sabir, Manager-Tax submitted undertaking along with three pay orders. Details are given as under:

S.No.	Tax Month	Tax Amount	Payorder No.	Penalty & Default Surcharge	Total
1	Dec-18	1,922,116	00044017	50,948	1,973,064
2	Jan-19	1,812,253	50617418	36,353	1,848,606
3	Feb-19	1,774,022	50617423	15,664	1,789,686
Total					5,611,356

5. M/s Z.Y. & Co. Bulk Terminal (Pvt.) Ltd undertakes as follows:



- i. That the abovementioned payment pertains to SST for tax December 2018, January 2019 & February 2019.
 - ii. That they have made the entire output tax invoices for the said tax periods against mentioned payorders.
 - iii. That they will e-file SST returns within two days of generation of CPR's.
6. Mr. Umair Sabir, Manager-Tax requested to restore the registration so as they can generate the PSID, and deposit the tax amount.
7. I have heard the representative of M/s Z.Y. & Co. Bulk Terminal (Pvt.) Ltd 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 Z.Y. & Co. Bulk Terminal (Pvt.) Ltd has provided original payorders, 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 20-3-2019, the suspension of the registered person is hereby **revoked with immediate effect**.
8. M/s Z.Y. & Co. Bulk Terminal (Pvt.) Ltd are required to:
- a) generate PSID against said payorders immediately on restoration of registration,
 - b) e-file the returns within 2 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.

(Imran Ali)

Assistant Commissioner (Unit-32)

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

Copy to;

1. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
2. M/s Z.Y. & Co. Bulk Terminal (Pvt.) Ltd, Plot No.43, Oil Installation Area, Kemari, Karachi.



Assistant Commissioner (Unit-32)