



SRB-COM-I/AC-01/2022/46452
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Commissionerate-I
2nd Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated 6th October, 2022

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. TPL Trakker Limited SNTN- <u>S7504487-8</u>
Address:	Plot # 1-A, Sector # 24, Korangi Industrial Area, Karachi SNTN- S7504487-8
Date of Institution:	27 th September, 2022
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:	July-2022 & August-2022.

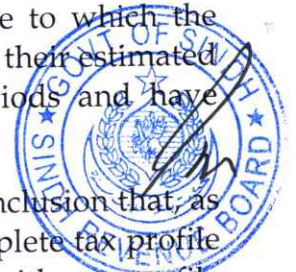
Brief facts of the case are that TPL Trakker Limited bearing SNTN No. S7504487-8 are registered with SRB as a service provider in respect of Tracking Services which are chargeable to the Sindh Sales Tax ("SST") under Section 8 read with tariff heading 9812.9610 to the second schedule of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the Act, 2011").

2. Scrutiny of their tax profile revealed that they failed to deposit the SST amount as required under Section 9 and 17 of the Act, 2011 read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011") 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) July, 2022 to August, 2022.

3. Accordingly, order bearing SRB-Com-I/AC-01/2022/35004 dated 27th September, 2022 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. TPL Trakker Limited was suspended for violation of aforesaid provisions of the law. Moreover, they were required to comply with the said provisions of the Act, 2011 and the rules made thereunder and were further informed that in case of non-compliance the case shall be proceeded for cancellation of registration.

4. Vide letter dated 3rd October, 2022 registered person stated that due to recent economic conditions their sales and collections were badly affected due to which the company's liability was delayed. They have provided original cheques for their estimated SST liability amounting to Rs. 12,702,136/- for the captioned tax periods and have requested for revocation of their suspension.

6. I have duly examined their submissions 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. TPL Trakker Limited have provided Original cheques against their liability, therefore, taking a lenient view and for



purpose of carrying on their business activity and to take the remedial action provided in this order dated 27-09-2022 the suspension of the registered person is hereby **revoked with immediate effect**.

7. M/s. TPL Trakker Limited are now required to:

- a) generate PSID against said pay cheques 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 along with due default surcharge.

8. **M/s. TPL Trakker Limited are further informed that in case of any further default their registration shall be again suspended without any further notice and recovery action under the Act-2011 shall also be initiated.**

9. This order contains three (03) pages, each bearing my seal and initial and this order is without prejudice to any action which may further be taken under the Act-2011 which includes but is not limited to recovery of default surcharge under section 44 and penalties under section 43 of the Act-2011.

(Imran Ali)

Assistant Commissioner (Unit-01)

Copy for information to:

- Worthy Senior Member (Operations), SRB
- Deputy Commissioner (Unit-01), SRB
- Commissioner-I, SRB.
- Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
- Mr. Shaiq Jafri, Chief Manager, PRAL SRB.
- Manager Call Centre, SRB.



(Imran Ali)

Assistant Commissioner (Unit-01)

