

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD****Commissionerate-I**
12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated 6th December, 2018**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s Aircom Technologies, SNTN-S4213812-4
Address:	B-20, Row-B, Gulshan-e-Kaneez Fatima Society, Block-3, Scheme-33, Karachi.
Date of Institution:	26-11-2018
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-2018 to October-2018

Brief facts of the case are that M/s Aircom Technologies bearing SNTN No. S4213812-4 are registered with SRB as a service provider in respect of telecommunication services which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading 98:12 and sub-tariff heading thereof.

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) from July-2018 to October-2018.

3. Accordingly, notice bearing SRB-Com-I/AC-1/TEL/AircomTech/2018/6543 dated 26-11-2018 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 Aircom Technologies was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was were 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 6-12-2018, Mr. Faizan Ahmed Khan from M/s Aircom Technologies has submitted letter along with copies of CPRs and two original payorders for penalty and default surcharge thereof. Details are given as under:

S.No.	Tax Month	CPR/Payorder No.	CPR/Payorder Date	Amount
1	Jul-18	S1-20181128-0282-1284478	28-Nov-2018	31,913
2	Aug-18	S1-20181128-0282-1284443	28-Nov-2018	39,480
3	Sep-18	S1-20181128-0282-1284412	28-Nov-2018	32,130
4	Oct-18	S1-20181128-0282-1284395	28-Nov-2018	32,130
5	Penalty U/s 43(3)	19691225	6-Dec-2018	6,783
6	Default Surcharge	19691224	6-Dec-2018	3,134
Total				145,570

5. Mr. Faizan Ahmed Khan submitted requested to restore the registration so as they can generate the PSIDs against aforesaid payorders and deposit the amount.

6. I have heard the representative of M/s Aircom Technologies 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 Aircom Technologies has already deposited SST for aforesaid tax periods and they have also provided original payorders for penalty and default surcharge thereof, 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 26-11-2018, the suspension of the registered person is hereby **revoked with immediate effect**.

7. M/s Aircom Technologies 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,

8. This order contains two (02) pages, each bearing my seal and initial.

(Vickey K. Dhingra)

Assistant Commissioner (Unit-01)

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 Aircom Technologies, B-20, Row-B, Gulshan-e-Kaneez Fatima Society, Block-3, Scheme-33, Karachi.
3. Manager Call Centre, SRB.

(Vickey K. Dhingra)

Assistant Commissioner (Unit-01)

