



ASSISTANT COMMISSIONER

NO. AC/CA/SRB/S-01/2014/0280

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

DATED 5TH JANUARY, 2014

- (i) Name, SNTN and address of the Suspender: **M/s. Taibah Enterprises**
SNTN-S1434733-4
Office No 614,6th floor, Uni Plaza I.I Chundrigar Road Karachi.
- (ii) Date of Suspension: 18th November, 2014.
- (iii) Reason: Non-compliance of the section 2(71), 3, 5, 8, 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder.

Subject: ORDER OF REVOKING OF SUSPENSION IN CASE OF M/S. TAIBAH ENTERPRISES

M/s. Taibah Enterprises (SNTN-1434733-4), Office No 614,6th floor, Uni Plaza I.I Chundrigar Road Karachi, is engaged in providing and rendering the taxable services of 'Custom Agent' falling under tariff heading 9805.4000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 which are chargeable to sales tax under section 3 of the Sindh Sales Tax on Services Act, 2011 at the rate of 15%.

2. Examination of the tax profile of M/s. Taibah Enterprises (Private.) Limited reveals that they have neither deposited the amount of Sindh sales tax during the tax period of July-2011 to March-2013; nor have e-filed the monthly Sindh sales tax returns (Form SST-03) for the tax periods of July-2011 to October-2013; Irrespective of the fact that they were involved in the economic activity as defined under section 4 of the Sindh Sales Tax on Services Act, 2011 and also charging and collecting Sindh sales tax under section 8, 9 and 17 of the 2011-Act.

3. Therefore, M/s.Taibah Enterprises (Private.) Limited were served with a notice regarding Suspension of Registration bearing NO. AC/CA/COM-II/SRB/S-01/2014/0221 dated 18th November, 2014, as to why their registration with SRB may not be cancelled for violation of section 2(71), 3, 5, 8, 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 read with rules 12, 13 and 14 of the Sindh Sales Tax on Services Rules, 2011, till the following remedial action shall not be taken by them on or before 27.11.2014:

- to discharge all their sales tax liability for aforementioned tax periods and deposit the same in the Government of Sindh head of account B-02384.
- to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods from July 2012 to October-2014;

5. In response to the notice No. AC/CA/COM-II/SRB/S-01/2014/0221 dated 18th November, 2014, the representative of M/s. Taibah Enterprises (Private.) Limited has confirmed that they have deposited the due amount of Sindh Sales Tax on Services imposed through the Order in Original No. 796 of 2014, and provided the Banker's Cheque No. 0794838 dated 31/12/2014 in favour of SRB in the head of account "B-02384".

6. The details of the amount of Sindh sales tax received in aforesaid tax period are reproduced below:

MONTH	AMOUNT OF SALE TAX	Instrument No. dated
July-12 to October -2014	119,886/-	07948538 dated 31-Dec-2014

7. The representative of M/s. Taibah Enterprises vide their Letter dated 12.12.2014, have requested to activate their registration status so that they can file all of their pending Sindh sales tax returns (Form SST-03). He has further requested to intimate all persons regarding withdrawal of suspension to which the letter of suspension was delivered.

8. In view of all above, since, M/s. Taibah Enterprises (Private.) Limited took the major remedial action and made the payment of Sindh sales tax amounting to Rs.119,886/-, therefore, taking a lenient view and for the purpose of carrying on their business activity, the suspension of the registered person is hereby revoked with immediate effect. I further order to activate the User ID and Password of the registered person enabling him in filing of Sindh sales tax returns for the tax periods from July-2011 to October-2014.

9. This order contains four (03) pages, each bearing my seal and initial.

Through Courier Service.

M/s. Taibah Enterprises

SNTN-1434733-4

Office No 614,6th floor, Uni Plaza I.I Chundrigar Road Karachi.



(Kaleemullah Siddiqui)

Assistant Commissioner (Unit-15)

C.c to;

1. Member (Taxation), Sindh Revenue Board, Karachi.
2. Chief Collector Customs (Enforcement South), Custom House, Karachi.
3. Collector Customs (Preventive), Custom House, Karachi.
4. Chief Commissioner LTU, PIC Towers, Moulvi Tamizuddin Road, Karachi.
5. Chief Commissioner, RTO-I/II/III KARACHI, Income Tax House, 6th Floor, Income Tax Building, Sharah-e-Kamal Ata Turk, Karachi.
6. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad.
7. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.

8. The Commissioner-I, Sindh Revenue Board, Karachi.
9. The Commissioner-II, Sindh Revenue Board, Karachi.
10. Mr. Shahid-ul-Ghanin Head of IT, SRB, for placing it on SRB website.
11. C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
12. The Collector, MCC Appraisal East, Custom House, Karachi, with the request to revoke suspension of M/s Taibah Enterprises having SNTN#-S1434733-4 and CHAL#2433 in WEBOC System.
13. All Assistant Commissioners, SRB.
14. Mr. Shaiq Jafri, Project Manager, PRAL in SRB.
15. Mr. Javed Akhtar, Manager Call Centre, SRB.
16. D.C (Audit), SRB.



(Kaleemullah Siddiqui)
Assistant Commissioner-(Unit-15)