



The Principal Officer,
M/s. 3 Unicorns Pvt Ltd
SNTN:S7277165
Suit No.606, 6th Floor,
Business & Finance Centre,
I.I.Chundrigar Road,
KARACHI,

SUBJECT: NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. 3 UNICORNS PVT LTD (SNTN: S47277165)

Whereas, M/s. 3 Unicorns Pvt Ltd (herein after referred as 'registered person') has got voluntarily registration with SRB under service category of Inter city transportation or carriage of goods" of tariff heading 9836:0000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011, on 07-09-2016.

2. It has been observed from the available records that the registered person has declared foreign income of Rs.36,990,265/- (in his income tax return) for the tax periods from July, 2016 to June, 2017, and has received consideration of Rs.109,570,882/- for the tax periods from July, 2016 up to February, 2019, in his business bank account maintained under the title of "3 Unicorns Pvt Ltd" in Bank Al Habib Limited, as declared in his registration profile. Furthermore, the official web-site of the registered person (www.3unicorns.com) reveals that the registered person also provide custom brokerage and custom clearance services and transportation services from Karachi to Afghanistan

3. However, it is observed that the registered person has continuously filed Null sales tax returns with SRB during the aforementioned tax periods i.e. July, 2016 up to February, 2019 despite of receiving aforementioned huge consideration in his aforesaid bank account which was voluntarily declared in registration form. The registered person has failed to justify the aforesaid Null declarations and has failed to provide details of sales and purchases till date which shows mala fide intention on part of the registered person towards short payment of SST and violation of section 8, 9 and 30 of the Act.

4. The non-payment of SST and non-filing of true and correct SST returns within the time and manner prescribed under the law is contravention of aforesaid provisions of the Act-2011 and the rules made thereunder. Therefore, this notice is being issued under section 25 of Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Sindh Sales Tax on Services Rules, 2011 to the effect that registration status of M/s. 3 Unicorns Pvt Ltd is hereby temporary suspended with immediate effect, which shall be revoked if he takes following remedial actions by 14-02-2020;

- Submit copies of complete annual accounts statement for the financial year 2016-17, 2017-18 and 2018-19, with details of sales and purchases.

- Provide details of transactions with sources of amounts received as mentioned in his bank statement for the tax periods from July, 2016 up to January, 2020.
- Reconcile all Sindh sales tax dues of the aforementioned tax periods and deposit the same in the Government of Sindh head of account B-02384, along with default surcharge under section 44 of the Act-2011.
- Submit copies of rent agreements for the aforementioned periods.

5. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **aforementioned date**, further necessary action shall be taken as envisaged under the Act.

6. This notice and suspension of registration are without prejudice to the penal action, prosecution action and recovery action as may be taken against M/s. 3 Unicorns Pvt Ltd in accordance with the provisions of the Act or the Rules.


(Muhammad Yousuf Bukhari)
Assistant Commissioner (Unit-23)

C.C to;

1. The Commissioner-III, SRB, Karachi
2. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
3. C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
4. Mr. Shaiq Jafri, Chief Manager, PRAL in SRB.
5. Manager Call Centre, SRB.


(Muhammad Yousuf Bukhari)
Assistant Commissioner (Unit-23)