



NO.SRB-COM-III/AC-Unit-12/S.B/Attajir/2018/111348

ORDER FOR REVOCATION OF SUSPENSION

Name & SNTN of Suspended Person:	M/s. Attajir- us- Saleh (SNTN-4023226-3).
Address:	A-18, Sohny Chalet, Scheme-33, Gulzar-e- Hijri Karachi.
Date of Institution:	01-10-2018.
Reason for Suspension:	Non-compliance of the provisions of section 9, 17 & 30 of the Sindh Sales Tax on Services Act, 2011 and rules 12, 13 & 30 of Sindh Sales Tax on Services Rules, 2011.
Tax Periods:	December, 2017 to August, 2018

BRIEF FACTS OF THE CASE:

M/s. Attajir- us- Saleh are registered with Sindh Revenue Board ('SRB') having SNTN: 4023226-3, for providing or rendering the taxable services classified under tariff heading 9813.3000 of the 2nd Schedule of the Sindh Sales Tax on Services Act, 2011 (hereinafter the "Act, 2011"). The registered person are required to comply with the provisions of section 3, 8, 9, 17 & 30 of the Act, 2011 read with rule 12, 13, 14 & 30 of the Sindh Sales Tax on Services Rule, 2011 (hereinafter the "Rules, 2011").

02. During the scrutiny of tax profile of the registered person, the following discrepancies were found:

- Failed to e-file the **true & correct** Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12, 13 & 30 of the Rules, 2011 for the tax periods December, 2017 to August, 2018;
- The registered person has provided services in respect of leasing, operation and maintenance in accordance with rule 30 of the Rules, 2011 during the tax periods December, 2017 to August, 2018; however, has failed to deposit Sindh Sales Tax for the aforesaid periods.

03. Accordingly, notice for suspension of registration bearing No. SRB-COM-III/AC-12/2018/Attajir/111305 dated: 01-10-2018 was served upon the registered person under section 25(1)(a)(ii) of the Act, 2011 read with SRB Circular No.02 of 2013 dated: 08-02-2013 and rule 10 of the Rules, 2011. Whereby, the SRB registration of the M/s. Attajir- us- Saleh was suspended on account of violation of the aforesaid provisions of the law. The registered person was advised to take the remedial actions by 08-10-2018 for revocation of the instant suspension as failing to do so shall further lead to cancellation of registration.

04. On 29th October, 2018; the registered person appeared before the undersign and stated that they obtained their registration on 15-03-2018. They further stated that for the period of April, 2018 and May, 2018; they have filed the return in light of para 2(ii) of notification No.

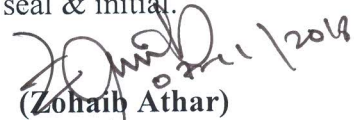
SRB-3-4/11/2018 dated 18-05-2018 whereby Sindh Revenue Board exempted whole of the amount of penalty for persons who were registered but were non-filers or null filers of their returns, followed by the notification No. SRB-3-4/12/2018 dated 20-06-2018. They further presented a cheque bearing No.88305311 dated 29-10-2018 amounting to Rs. 12,100/- for the late filing of return for the tax periods June and August, 2018.

05. I have gone through the submissions made by M/s. Attajir- us- Saleh and came to conclusion that since, the registered person has obtained its registration with SRB on 15-03-2018; therefore, they were liable to file the return for the tax period March, 2018; which they have failed to do. Therefore, they are required to pay penalty amounting to Rs.10,000/- under section 43(2) of the Act, 2011 in this respect. Furthermore, the registered person has filed the returns for April, 2018 and May, 2018 on 06-06-2018 and 28-06-2018 respectively; in light of the notification No. SRB-3-4/11/2018 dated 18-05-2018 and No. SRB-3-4/12/2018 dated 20-06-2018. The said notifications however, required the registered person to pay default surcharge of 15% if the principal amount was deposited during the period 04-06-2018 to 10-06-2018 and 20% of the default surcharge if the principal amount was deposited from 11-06-2018 to 30-06-2018. In accordance to the above stated notification the default surcharge works out to be Rs. 744/- for the tax period April and May, 2018, which stands payable. Considering the plea of the registered person as a matter of procedure on suspension of registration, the tax profile of the registered person is suspended on e/i.srb official portal due to which the taxpayer neither can e-file/revise the returns, nor can generate the PSID on their own SNTN. Therefore, taking lenient view, for the purpose of carrying on their business activity and for further compliance on remedial actions the suspension of registration is hereby revoked **with immediate effect**.

06. M/s. Attajir us Saleh are required to:

- a) *file true & correct tax returns as per law for the tax periods March,2018 immediately after restoration of registration.*
- b) *deposit penalty amounting to Rs. 10,000/-for the month of March, 2018; along with default surcharge amounting to Rs.744/- for the late payment of monthly Sindh Sales Tax for the tax periods April and May, 2018*

07. This order contains three (02) pages, each bearing my seal & initial.


(Zohaib Athar)

Assistant Commissioner (Unit-12)

M/s. Attajir- us- Saleh

A-18, Sohny Chalet, Scheme-33, Gulzar-e- Hijri Karachi.

Copy forwarded to:

1. Mr. Shaiq Jafri, Chief Manager (PRAL), in Sindh Revenue Board, Karachi.
2. Member (Operations), Sindh Revenue Board, Karachi.
3. The Commissioner-III, Sindh Revenue Board, Karachi.
4. Mr. Zaheer Hussain (AC/Cluster Head) SRB.
- ✓ 5. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
6. Manager Call Centre, SRB.

(Zohaib Athar)

Assistant Commissioner (Unit-12)

