

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**Commissionerate-III
Shaheen Complex, 9th Floor, Karachi.
Dated, the 8TH January, 2020**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/S POSIDON (PVT-SMC) LIMITED, SNTN# S4121796
Address:	OFFICE NO.1013, 10 TH FLOOR, CAESAR'S TOWER, AISHA, BAWANY, SHAHRA-E-FAISAL, KARACHI.
Date of Institution:	30-12-2019
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:	MARCH-2019 TO SEPTEMBER-2019

Brief facts of the case are that M/S POSIDON SMC-PVT LIMITED bearing SNTN# S4121796 are registered with SRB under the principal service category of Inter-City transportation services which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading **9836.0000** thereof.

2 It was observed from the available records that M/S POSIDON SMC-PVT LIMITED have provided inter-city transportation services of Rs.258,197,565/- and have charged SST of Rs.25,325,258/- during the tax periods March, 2019 up to September, 2019, on the sales tax invoices issued to M/s. China Power Hub Generation Company (Pvt) Ltd. It was observed that they have collected SST of Rs.20,260,207/- out of aforesaid SST of Rs.25,325,258/- However, they have failed to deposit the aforesaid SST amount in SRB's head of account, and have continuously filed Null sales tax returns for the aforementioned tax periods

3. M/S POSIDON SMC-PVT LIMITED were requested vide SRB's letter dated 28th November, 2019 to submit the requisite information and reconcile their SST dues, but they failed to do so till 30th December, 2019, which showed mala fide intention on the part of M/S POSIDON SMC-PVT LIMITED. The non-submission of income tax return of 2017-18, copies of sales invoices and evidences of payments received thereon showed that they have intentionally made short payment of SST and violated section 9 and 30 of the Act for which they had no reply to offer.

4. Accordingly, a notice bearing NO.-COM-II/UNIT-23/TRAN/2019-20/1106 dated 30-12-2019 was served upon them under section 25 of the 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 POSIDON SMC-PVT LIMITED was temporarily 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 required to submit a summary list of sales invoices, payment receipts and Income Tax Returns, and deposit their SST dues before **06-01-2020** failing to which, further necessary action shall be taken as envisaged under the Act-2011

5. Mr. Wasif Iqbal and Mr. Muhammad Hashim Lodhi of M/s. Saiduddin & Co. Advocates, appeared on 7th January, 2020, and submitted three (3) pay orders bearing serial No.4561392 dated 08-01-2020 of Rs.6,796,312/-, No.4561391 dated 08-01-2020, of Rs.12,542,766/- and pay order No.4561393 dated 08-01-2020 of Rs.2,969,298/- in favour of Sindh Revenue Board, as Sindh sales tax dues and requested for revocation of the suspension vide letter no. NIL dated 07-01-2020.

6. I have examined the facts and have come 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 SNTN. Since M/S POSIDON (PVT-SMC) LIMITED have submitted aforesaid pay orders amounting to Rs.22,308,376/- on account of Sindh sales tax dues and have assured of full compliance of the provisions of the Act-2011 and submission of requisite information, 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 30-12-2019, the suspension of M/S POSIDON SMC-PVT LIMITED is hereby **revoked with immediate effect**. They are advised to submit requisite information, deposit their all Sindh Sales tax dues and file true and correct monthly SST returns within seven (07) days from the receipt of this order. This order is without prejudice to penalty and default surcharge as envisaged under the provisions of the Act-2011

7. This order contains two (02) pages, each bearing my seal and signature.

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

Mr. Shaiq Jafri,
Chief Manager,
PRAL in SRB.

Copy for information forwarded to:

1. The Member (Operations), SRB, Karachi
2. The Commissioner-III, SRB, Karachi
3. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
4. C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
5. M/s. China Power Hub Generation Company, 11th Floor, Ocean Tower, G-3, BLOCK-9, Clifton Road, Karachi
6. M/s. Saiduddin & Co. Advocates, 1st & 2nd Floor, Plot No.73-C, Jami Commercial, 8th Street, Phase-VII, DHA, Karachi

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