



M/s. Tri-Wah Security (Pvt.) Limited,
Suite No. 612-613, Anum Estate Building,
Dar-ul-Aman Society,
Shahrah-e-Faisal, Karachi.
Tel: 021-34312235-6.

SUSPENSION OF REGISTRATION

Whereas, **M/s. Tri-Wah Security (Pvt.) Limited**, is registered with SRB having SNTN: 3676671-2, for providing or rendering the taxable services classified under tariff heading 9818.1000 of the 2nd Schedule of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred as the “**Act, 2011**”). The registered person is required to comply with the provisions of section 2(78), 3, 8, 9, 17 & 30 of the Act, 2011 read with SRB Notification No. SRB-3-4/6/2013 dated 18.06.2013 & SRB Notification No. SRB-3-4/8/2013 dated 01.07.2013 and rule 12, 13, 14 & 42D of the Sindh Sales Tax on Services Rule, 2011 (hereinafter referred to as the “**Rules, 2011**”).

02. However, the SRB profile reveals that the registered person has failed to comply with the obligations of the said provisions of the Act, 2011. Therefore, it has been observed that, the registration of the registered person needs to be suspended under section 25(1)(a)(ii) of the Act, 2011. The relevant provision for the sake of clarity is reproduced as under:

“(a) *the Board or any officer of the SRB, authorized by the Board in this behalf, may suspend the registration of a person if it believes that the person---*
(ii) failed to comply with its obligations under this Act;”

03. In addition to the above provision, the rule 10 of the Rules, 2011 also provides that “where a registered person commits any act of fraud or deliberate and intentional non-payment, short payment or evasion of tax or non-filing of returns for four consecutive tax periods, the Board or an officer of SRB authorized by the Board in this behalf may without prejudice to any other action under the law for the time being in force, suspend the registration of such person”.

04. In view of the above, the registered person has failed to:

- *make the payment of Sindh sales tax on services as required under section 9 and section 17 of the Act, 2011, read with rule 14 & 42D of the Rules, 2011 from the tax periods **July, 2013 to January, 2018**;*
- *e-file their Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12, 13 & 42D of the Rules, 2011 for the aforesaid tax periods;*
- *submit the printed copy of the annual audited accounts to this office within 60 days from the date of audit report of the auditors for the years ended 2014, 2015, 2016 & 2017 under section 26(5) of the Act, 2011;*

05. Therefore, it is to inform you that non-payment of Sindh sales tax and non-filing of Sindh sales tax return within the prescribed time limit and manner under the law are the violation/contravention of aforesaid provisions of the Act-2011 and the rules made thereunder. Although, the record available with this office also shows that you have provided the taxable services to different service recipients total value amounting to Rs. 20,478,643/-, which involve sales tax amounting to Rs. 1,673,006/-. Thus, the service recipients have declared with SRB in their filed tax returns/withholding statements that they have withheld the amount of tax amounting to Rs. 420,458/- (Annexure enclosed). However, the registered person has failed to deposit the remaining amount of tax charged and collected amounting to Rs. 1,252,548/- with SRB. Therefore, such act of misrepresentation, and concealment of the actual facts is the serious violation of aforesaid provisions of the Act-2011 and the rules made thereunder.

06. Now, exercising the powers conferred 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. I hereby suspend your SRB registration with **immediate effect**. However, your suspension shall be revoked, if you take the following remedial actions;

- *to discharge all the due Sindh sales tax liability along with default surcharge under section 44 of the Act-2011 under the Government of Sindh head of account B-02384, for the aforementioned tax periods and deposit the due tax amount;*
- *to e-file the monthly Sindh sales tax returns (Form SST-03) for the said tax periods as per the detail of taxable services attached as annexure and declare/discharge all the due tax liability accordingly;*
- *to submit the annual audited accounts for the subject tax years as per the provision of section 26(5) of the Act, 2011 read with section 52(1) of the Act, 2011.*

07. The compliance date for remedial actions is fixed on **19-03-2018**. Please note that, in case of non-satisfactory response or failure to take remedial measures as suggested above on or before the date fixed for compliance, your case shall be proceeded for cancellation of your SRB registration. Furthermore, your case shall also be forwarded to the Home Department Government of Sindh for revocation of **license bearing No. 241** on account of contravention/violation of the aforementioned provisions read with section 72A of the Act, 2011 and also read with the Sections 8 & 10 of the **Sindh Private Security Agencies (Regulation and Control) Ordinance, 2000**.

08. This notice for suspension of registration is without prejudice to any other action under the law for the time being in force. Therefore, the penal action, prosecution of tax fraud and recovery action as shall be taken against the **M/s. Tri-Wah Security (Pvt.) Limited**, in accordance with the provisions of the Act, 2011 and rules made thereunder.



(Zaheer Hussain)

Assistant Commissioner (Unit-15)

Copy forwarded for necessary action to:

1. The Chairperson, Punjab Revenue Authority, PRA House, 5-B, Danepur Road, GOR-I, Lahore.
2. Chief Collector Customs (Enforcement South), Custom House, Karachi.
3. Chief Collector Customs (Preventive South), 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, Shahrah-e-Kamal Atta 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. The Commissioner-III, Sindh Revenue Board, Karachi.
11. The Commissioner-IV, Sindh Revenue Board, Karachi.
12. The Commissioner (Sukkur & Hyderabad), Sindh Revenue Board, Hyderabad.
13. Home Department (Security Section), Government of Sindh, Ground Floor, Sindh Secretariat No. 2, Tughlaq House, Karachi.
14. M/s. All Pakistan Security Agencies Association (APSAA), Head office & South Zone: 1st Floor, Plot No.8-C, 24th Commercial Street, Phase-II, Ext. DHA, Karachi.
15. Tri-Wah Security (Pvt.) Ltd, 101, 53-C, 1st Floor, 27th Street, Touheed Comm. Phase-V, D.H.A., Karachi.
16. M/s. Team A Ventures (Private) Limited, Shafi Court-Ground floor, Block-3, Civil lines, Mereweather road, Karachi.

17. M/s. Pioneer Amusement Services (Private) Limited, 101/II, 24th Street, Khayaban-e-Muhafiz, Phase-VI, DHA, Karachi.
18. M/s. Indigo Textile (Private) limited, Office #214, Cotton Exchange building, I.I Chundrigarh Road, Karachi.
19. M/s. Emmy Zed Publications (Private) Limited, Recorder House, 531-Business Recorder Road, Karachi.
20. M/s. Atlas Cables (Pvt.) Limited, 9th Floor, Textile Plaza, Mumtaz Hassan Road, Karachi.
21. M/s. Umar Spinning Mills (Pvt.) limited, 101 Commerce Centre, Hasrat Mohani Road, Karachi.
22. M/s. Saybolt Pakistan Limited, Bungalow A-9/1, Street No.5 , Bath Island, Clifton Centre Karachi.
23. M/s. Qasim International Container Terminal Pakistan Limited, Berth No, 5-7, Marginal Wharves, Port Muhammad Bin Qasim, Karachi.
24. M/s. Dubai Islamic Bank Pakistan Limited, DC-7, Hassan Chambers, Block-7, Kehkashan, Clifton, Karachi.
25. M/s TCS Logistics Private Limited, 101, 104Civil Aviation Club Road, Near Haj Terminal Karachi.
26. M/s. Recorder Television Network (Private) Limited. 531-Recorder House, Business Recorder Road, Garden East, Guru Mander, Karachi.
27. M/s. Engro VoPak Terminal Limited, Corporate Office Block, 4th Floor, Office #5, Dolmen City, HC# 3, Block-4, Scheme-5, Clifton Karachi.
- ✓28. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
29. C.E.O PRAL, House # 28, Street 37, F-6/1, Islamabad.
30. Mr. Shaiq Jafri, Chief Manager, PRAL in SRB.
31. Manager Call Centre, SRB.



(Zaheer Hussain)

Assistant Commissioner (Unit-15)