

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Commissionerate-I  
12<sup>th</sup> Floor Shaheen Complex,  
M.R Kiyani Road, Karachi  
Dated 9<sup>th</sup> March, 2019

**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s Multinet Pakistan (Pvt.) Limited, SNTN-S1205953-6
Address:	1D-203, Korangi Industrial Area, Sector 30, Karachi.
Date of Institution:	22-2-2019
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:	October-2018 to December-2018 & January-2019

Brief facts of the case are that M/s Multinet Pakistan (Pvt.) Limited bearing SNTN No. S1205953-6 are registered with SRB as a service provider in respect of telecommunication services which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading 98:12 and sub-tariff heading thereof.

2. Scrutiny of their tax profile revealed that they failed to deposit the SST amount as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the Act-2011") read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the rules-2011") and failed to e-file the SST returns as required under section 30 read with Rule 11, 12, 13 and 14 of the said Rules-2011 pertaining to the tax period January-2019. They also have late deposited SST and e-filed late SST returns for the tax periods October-2018 to December-2018.

3. Accordingly, notice bearing SRB-Com-I/AC-1/TEL/Multinet/2018/V-33/6779 dated 22-2-2019 was served upon the registered person under section 25 of the Sindh Sales Tax on Services 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 Multinet Pakistan (Pvt.) Limited was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was required to comply with the said provisions of the Act-2011 and the Rules made thereunder failing to which the case shall be proceeded for cancellation of registration.

4. On 9-3-2019, Mr. Abrar Ali from S. M Rehan & Co. on behalf of M/s Multinet Pakistan (Pvt.) Limited has submitted letter No. NIL dated 8-3-2019 along with eight copies of payorders on account of SST liability for the tax period January-2019, penalties under section 43(2) & 43(3) and default surcharge under section 44 of the Act-2011 for the tax periods October-2018 to January-2019. The details of are given as follow:

S.	P.O No.(s)	Tax Period	SST Liability	Default Surcharge	Penalty	Total
1	12915352, 12915321, 12915490 12915595 & 12915591	Jan-19	4,483,903	44,348	231,195	4,759,446
2	12915594	Dec-19	-	27,897	190,896	218,793
3	12915593	Nov-19	-	29,894	186,916	216,810
4	12915592	Oct-19	-	85,169	228,062	313,231
<b>Total</b>						<b>5,508,280</b>



5. M/s Multinet Pakistan (Pvt.) Limited undertakes as follows:
- That they have made the entire output tax invoices for the said tax period against mentioned payorders.
  - That they will e-file SST returns within two days of generation of CPR's.
  - That they shall also deposit the penalty under Serial No.13 of the table under section 43 of the Act-2011.
6. They have requested to restore the registration so as they can generate the PSID, deposit the tax amount.
7. I have heard the representative and came 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 NTN. Since M/s Multinet Pakistan (Pvt.) Limited has provided original payorders, 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 22-2-2019, the suspension of the registered person is hereby **revoked with immediate effect.**
8. M/s Multinet Pakistan (Pvt.) Limited are required to:
- generate PSID against said payorders immediately on restoration of registration,
  - e-file the returns within 2 days of deposit of tax amount,
  - Deposit penalty of **Rs. 819,069/-** under serial No. 13 of the table under section 43 of the Act-2011 for the tax periods October-2018 to December-2018 & January-2019 within two days of revocation of suspension.
9. This order contains two (02) pages, each bearing my seal and initial.

(Vickey K. Dhingra)  
Assistant Commissioner (Unit-01)

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

**Copy to;**

- ✓ Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
- M/s Multinet Pakistan (Pvt.) Limited, 1D-203, Korangi Industrial Area, Sector 30, Karachi.
- Manager Call Centre, SRB.

(Vickey K. Dhingra)  
Assistant Commissioner (Unit-01)

