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SRB-COM-V/AC-28B/TSEC/2023-24/279647

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate-V

3rd Floor Shaheen Complex, M.R Kiyani
Road, Karachi

Dated 10th November, 2023

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. DELTA ENGINEERING, SNTN-S3986307-7
Address:	MC 19, KIRAN ARCADE, BUFFER ZONE, SECTOR 15/A-2, GULBERG TOWN, KARACHI CENTRAL.
Date of Institution:	May 12, 2023
Reason for Suspension:	Non-filing of returns for four consecutive tax periods as per rule 10 of the Sindh Sales Tax on Services Rules, 2011
Tax Periods:	Jul-2022, Aug-2022, Sep-2022, Oct-2022 & Nov-2022

Brief facts of the case are that M/s. Delta Engineering (hereinafter referred to as “the registered person”) having SNTN: S3986307-7 are registered with Sindh Revenue Board (SRB) under the service category of “Technical, Scientific and Engineering Consultants” as described against tariff heading 9815.5000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011(hereinafter referred to as “2011-Act”). The aforesaid services have become liable to Sindh sales tax with effect from 1st July, 2014 at a statutory rate under section 8 read with section 3 of the said 2011-Act.

2. Perusal of online profile of the registered person available with SRB revealed that they had failed to deposit due amount of Sindh Sales tax for the tax periods from July-2022 to November-2022, violating the provisions of section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as the ‘2011-Act’) and had also failed to e-file the prescribed monthly sales tax returns (SST-03) for the said tax periods breaching the provisions of section 30 of the 2011-Act. The aforesaid contravention constitutes offence punishable under Sr. No.3 and 2 of the Table in section 43 of the said 2011-Act, respectively.

3. In view of the above non-compliance, the registered person was served with a “Pre-Suspension Notice” bearing No.SRB-COM-III/AC-28B/TSEC/2022-23/148559, dated 13th February, 2023 advising them to e-file their returns within 10 days of receipt of the pre-suspension notice. However, the registered person failed to ensure compliance, and did not submit any response in the instant case. Resultantly, an Order for suspension bearing No. SRB-COM-V/AC-28B/TSEC/2022-23/185602 dated 12-05-2023 was served upon the registered person under

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section 25 of the said 2011-Act read with rule 10 of the 2011-Rules whereby the registration of M/s. Delta Engineering was suspended (w.e.f. 16-05-2023).

4. It is pertinent to mention that the registered person did not respond to the said order for suspension, however, after a lapse of almost four (04) months' time, they submitted a request for revocation of suspension of their SRB registration vide their letter Ref: CIR/Z-III/RTO-II/2022-23/S#652/4484 received in SRB on 18th September 2023, followed by an email dated 27th September, 2023, wherein they submitted that owing to significant unexpected financial crisis, they could not fulfill their legal obligations as laid down in the 2011-Act. It is important to highlight that on 27-09-2023, the registered person also submitted seven (07) Payment Slips along with 13 corresponding invoices aggregating Rs. 115,720/- claiming to have e-deposited the same on self-assessment basis. Upon examination, the PSIDs as provided by the registered person were found to have been converted into CPRs meaning thereby the amounts have been deposited in Sindh government's head of account No. B-02384.

5. During the course of proceedings in the instant case, the registered person appeared and committed that he shall ensure compliance of the provisions of the 2011-Act in future.

6. In view of the foregoing, and also after having gone through the records available with SRB, the undersigned finds that there is no denying the fact that M/s. Delta Engineering had failed to deposit due amount of SST for the tax periods from July-2022 to December-2022 and had also failed to e-file monthly sales tax returns for the tax periods from July-2022 to November-2022. However, he has now paid the SST pertaining to the aforesaid tax periods on self-assessment basis. It is noteworthy that, as a matter of procedure, on suspension of registration of the registered persons, the complete tax profile of registered persons is blocked on i.srb portal resulting in inability of the registered persons to e-file their sales tax returns. Since M/s. Delta Engineering have discharged their due SST liability on self-assessment basis, and have also submitted sufficient documentary evidence in support of their submissions, taking a lenient view the suspension of the registered person is hereby revoked with immediate effect so as to enable the registered person to file his returns.

7. Moreover, M/s Delta Engineering are required to:

- a) e-file the true and correct SST returns within 5 days of the receipt of this order; and
- b) pay/discharge their tax liabilities along with default surcharge of u/s 44 of the 2011-Act.



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8. This order contains three (03) pages, each bearing my seal and initial.

(Shumaila Yaar Muhammad)

Assistant Commissioner-Unit-28B

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

Copy to:

1. The Member (Operations-II), Sindh Revenue Board, Karachi.
2. The Commissioner-V, Sindh Revenue Board, Karachi.
- ✓ 3. Head of IT, SRB, for placing it on SRB website.
4. Cluster-in-charge (Unit-28B), Sindh Revenue Board, Karachi.
5. M/s Delta Engineering, Mc 19, Kiran Arcade, Buffer Zone, Sector 15/A-2, Gulberg Town, Karachi Central
6. Manager Call Centre, Sindh Revenue Board, Karachi.

Shumaila
10/4/23

(Shumaila Yar Muhammad)

Assistant Commissioner (Unit-28B)

