



SRB/Com-I/AC-1/TEL/Worldcall/2017/V-20/6643

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi

Dated 11th January, 2019

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Worldcall Telecom Limited, SNTN-S1268238
Address:	Plot No.1566/124, Main Walton Road, Lahore, Cantt.
Date of Institution:	07-01-2019
Reason for Suspension	Non-compliance of the provisions of section 15 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	October 2018 & November 2018

Brief facts of the case are that M/s Worldcall Telecom Limited bearing SNTN No. S1268238-1 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 2011-Act") read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the 2011-Rules") for November 2018 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 for the tax periods October 2018 & November 2018.

3. Accordingly, notice bearing No.SRB/Com-I/AC-1/TEL/Worldcall/2017/V-20/6629 dated 07-01-2019 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 Worldcall Telecom 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 before 22-01-2019 failing to which the case shall be proceeded for cancellation of registration.

4. On 11-01-2019, Mr. Arshad Ali, Manager Taxation appeared on behalf of M/s. Worldcall Telecom Limited and submitted letter No. WTL-19-01 dated 11-01-2019 along with two Payorders. He submitted that tax amount for October 2018 has already been deposited, however, he produced payorder No.00487264 dated 10-01-2019 amounting to Rs.559,412/- including penalty of Rs.10,000/- and default surcharge of Rs.10,628/-. He further produced payorder amounting Rs.612,560/- bearing No.00487265 dated 10-01-2019 for tax period December 2018. He requested to restore the registration so as he can generate the PSID, deposit the above 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 Worldcall Telecom Limited has shown payorders (copies available on record), 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 07-01-2019, the suspension of the registered person is hereby **revoked with immediate effect**.

8. M/s Worldcal Telecom Limited are required to:
- generate PSID against said payorders immediately on restoration of registration,
 - deposit the tax amount and e-file the tax returns in the time and manner prescribed under the provisions of the Act-2011 and the Rules made thereunder going forward.
9. This order contains two (02) pages, each bearing my seal and initial.

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


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



Copy to:

- ✓ Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
2. M/s. Worldcall Telecom, Plot No.1566/124, Main Walton Road, Lahore, Cantt.


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