



NO.Unit-17/2020-21/ B/
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
COMMISSIONERATE - IV.
Dated, 11th January, 2021

M/S. Xoop Technologies (Pvt.) Limited,

NTN: 7545033 - Unit-17
F-17, Business Executive Centre, Block#8, Clifton,
Karachi. (xooptech@gmail.com)

M/S. Xoop Technologies (Pvt.) Limited,

NTN: 7545033 - Unit-17
Office Adjacent to Export Cargo Gate (Out Side),
Export Cargo Complex, Jinnah International
Airport, Karachi. (xooptech@gmail.com)

SUBJECT: ORDER OF SUSPENSION OF REGISTRATION OF M/S. XOOPTECHNOLOGIES (PVT.) LIMITED, (SNTN-S7545033)

M/s Xoop Technologies (Pvt.) Limited (herein after referred as 'registered person') is engaged in providing "Courier services" (tariff heading 9808.0000) of the Second Schedule to the Act, 2011. The registered person has declared sales of Rs.3,712,247/- with SRB and has charged output tax of 482,592/- during the tax periods from April, 2019 to June, 2020, and has filed Null/Nil returns for the tax periods from January, 2020 to June, 2020. However, based on the scrutiny of the bank statement of account # 257248363 of the aforesaid registered person maintained with M/s UBL Bank Limited Khayaban-e-Ittihad Branch Karachi, its revealed that the registered person has received sales revenue amounting to Rs.85,257,993/- from April, 2019 to June, 2020, which led to **short declaration of sales revenue of Rs.81,545,746/-** (Rs.85,257,993<received> - Rs.3,712,247 <declared>), and short declaration of output **Sindh Sales Tax of Rs.10,706,378** (Rs.11,083,539 <SST @ 13% of revenue> - Rs.377,161 <output tax declared>)

2. In order to reconcile the difference in the aforementioned declarations the registered person was required vide this office SRB's notice dated 14th October, 2020, to provide Income tax returns, copies of Annual Audited Accounts {as required under section 26(5) of the Act, 2011} for the financial years 2017-18 & 2018-19, and bank statements of all accounts of the registered person from the date of registration of their NTN i.e. 25th July, 2017 upto June, 2020, and to justify filing Null/Nil returns of the aforementioned tax periods. However, the registered person failed to justify his position and reconcile the matter.

3. Consequently, a show cause was issued vide notice dated 16th November, 2020, to explain as to why his registration status may not be suspended under section 25(1)(a)(ii) of the Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Rules, 2011, for his failure to comply with the obligations envisaged under section 8, 9 and 26 of the Act. The registered person was required to appear on hearing fixed on 23-11-2020 at 3:00 pm in this office; and justify the aforementioned declarations along following records/information:-

- Copies of Sales Tax Returns filed with other sales tax authorities, if any, for the said tax periods, and
- Copies of Annual Audited Accounts, as required under section 26(5) of the Act, 2011 & Income Tax returns for the years 2017-18 & 2018-19.

4. However, the registered person failed to appear and submit the aforementioned information/records. A reminder was issued dated 11th December, 2020 with a scheduled hearing dated 18th December, 2020. However, neither anybody appeared nor requisite records or any justification were provided. Thus, the aforesaid act shows that the registered person has deliberately failed to comply with section 8, 9 and 26 of the Act, 2011, and has willfully suppressed their sales and has made short payment of Sindh sales tax of Rs.10,706,378/-, for which he has no justification to offer and has no evidence to justify.

4. Now, this notice is being issued under section 25(1)(a)(ii) of the Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Rules, 2011 to the effect that their registration is hereby suspended temporary with immediate effect, which shall be revoked if they take following remedial action by 18th January, 2021;

- Deposit or reconcile the short declared sales revenue of Rs.81,545,746/- and short paid Sindh sales tax of Rs.10,706,378/-.
- Justify the Nil filing of monthly SST returns since January, 2020 with copies of Utility Bills
- To provide annual audited accounts and copies of income tax returns for the F.Y 2017-18 & 2018-19, and bank statements of all bank accounts from account opening date up to December, 2020.

5. Please note that in case of non-satisfactory response or failure to take remedial measures as suggested above on or before 18th January, 2021, further proceedings shall be initiated against the registered person as envisaged under the law without any further notice.

(Muhammad Yousuf Bukhari)
Assistant Commissioner-Unit-17

Copy for Information to:

1. Member (Operations), Sindh Revenue Board, Karachi.
2. The Commissioner-IV, Sindh Revenue Board, Karachi.
3. The Manager, PRAL, SRB.
4. Deputy Commissioner (IT), SRB, for placing it on SRB website.
5. Office copy

(Muhammad Yousuf Bukhari)
Assistant Commissioner Unit-17