



No. SRB-COM-III/AC-29/2021-22/125029

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate – III, Shaheen Complex, 2nd Floor

Dated: 11th May, 2022

ORDER FOR PROVISIONAL REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Changan Yazdani Motors (Private) Limited, SNTN: 5298225-6
Address:	Plot No H-3/B, Industrial Area, Sector 5, Chowrangi EBM Cause Way, Korangi,
Date of Institution:	15 th April, 2022
Reason for Suspension	Non- filing of monthly Sindh sales tax return(s) as required under section 30 of the Act, 2011 read with rule 12 of the Rules, 2011
Tax Periods:	Nov 2021 to Feb 2022

Whereas, M/s. Changan Yazdani Motors (Private) Limited are registered with Sindh Revenue Board having SNTN: S5298225-6, are engaged in providing or rendering taxable services of "Auto-Workshop, Include Authorized Service Station" classified under tariff heading "9820.1000 to the Second Schedule of the Sindh Sales Tax on Services Act, 2011 (referred as "Act, 2011").

2. Scrutiny of their tax profile revealed that they have failed to file their monthly Sindh sales tax return as required under section 30 of the Act, 2011 read with Rule 11,12,13 and 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011") pertaining to the tax periods **Nov 2021 to Feb 2022**.

3. Accordingly, order of suspension of the registration bearing reference No. SRB/KHI/UNIT-29/2021-22/111421 dated **15th April, 2022** was served upon the registered person under section 25 of the Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Rules, 2011 whereby the registration of M/s Changan Yazdani Motors (Private) Limited was suspended for violation of aforesaid provisions of the law. Wherein, the registered person was required to comply with the said provisions of the Act, 2011 and the Rules made thereunder within 15 days of the issuance of suspension order; failing to which the case shall be proceeded for cancellation of registration.

4. On 27th April, 2022, Mr. Agha Abdul Saboor, representative from M/s. Changan Yazdani Motors (Private) Limited appeared and stated that they are ready to file their monthly Sindh sales tax on service return for the tax periods **Nov 2021 to Feb 2022**. Moreover, they are ready to pay all tax dues resulting therein within due course of time along with default surcharge under section 44(1) of the Act, 2011 and the same was also communicated vide letter no. TAX/101/2022 dated 27th April, 2022. Details of payment is hereunder:

Month	Tax Amount	Surcharge	Total Amount Paid
Nov-21	455,808	20,193	476,001
Dec-21	502,352	17,197	519,549
Jan-22	386,073	9,329	395,402
Feb-22	230,234	3,245	233,479
			1,624,431



Furthermore, they presented before this office copy of the pay orders amounting to Rs. 1,624,431/- dated 29th April, 2022 bearing P.O number 108915989. In addition, they have also presented the copy of pay order amounting to Rs. 40,000/- dated 30th April, 2022 bearing P.O number 0109-0369459; on account of penalty under serial 2 of the Table of section 43 of the Act, 2011 for non-filing of monthly return for 4 tax periods as confronted in suspension order.

5. I have heard the representative of M/s Changan Yazdani Motors (Private) Limited and concluded that, as a matter of procedure, on suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb/e.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID on its NTN. As M/s Changan Yazdani Motors (Private) Limited has generated the pay orders amounting to Rs.1,624,431/- and Rs. 40,000/-, therefore, for purpose of carrying on their business activity and subsequent remedial actions to be taken by the registered person, the suspension of the registered person is hereby **revoked with immediate effect**. In case of failing to fulfilment of stated remedial actions, registration of taxpayer may be subject to suspension.

6. Lastly, it is highlighted that provisional revocation order is issued under section 25(4) of the Act, 2011 and may be subject to assessment under section 23(1) of the Act, 2011 for the tax periods under consideration in case of audit, inquiry, inspection or otherwise if this office is of the opinion that M/s Changan Yazdani has not paid or short paid the tax due.

7. This order contains two (02) pages, each bearing my seal and initial.

(Zohaib Athar)

Assistant Commissioner (Unit-29)

Mr. Ghulam Yazdani
M/s. CHANGAN YAZDANI MOTORS
(PRIVATE) LIMITED
Plot No H-3/B, Industrial Area, Sector 5,
Chowrangi EBM Cause Way, Korangi,
Karachi

Copy for Information to:

1. The Member (Operations), Sindh Revenue Board, Karachi.
2. The Commissioner-III, Sindh Revenue Board, Karachi.
3. The C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
4. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
5. Head of (I.T), Sindh Revenue Board, for placing it on SRB website.
6. Manager Call Centre, Sindh Revenue Board, Karachi.
7. Cluster-in-Charge Unit 29, Sindh Revenue Board, Karachi.

(Zohaib Athar)

Assistant Commissioner (Unit-29)

