

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**Commissionerate-I
12th Floor Shaheen Complex,
M.R Kiyani Road, KarachiDated 11th June, 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:	27-5-2019
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:	April-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 2011-Act") read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the 2011-Rules") 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 April-2019.

3. Accordingly, notice bearing SRB-Com-I/AC-1/TEL/Multinet/2018/V-33/7050 dated 27-5-2019 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 10-6-2019, Mr. Waqas from M/s S.M. Rehan & Co. submitted undertaking along with one original payorder details are given as under:

Tax Month	P.O No.	P.O Date	Tax Amount	Default Surcharge	Penalty	Total
Apr-19	348883	3/6/2019	2,825,000	24,205	147,583	2,996,788

5. M/s Multinet Pakistan (Pvt.) Limited undertakes as follows:

- That the mentioned payment pertains to SST for tax April-2019;
- That they will deposit payorder within two days after restoration of tax profile;



- iii. That they have made the entire output tax for the said tax period;
and
- iv. That they will e-file SST returns within three days of generation of CPR.
6. He requested to restore the registration so as they can generate the PSID, deposit the tax amount.

7. 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 payorder, 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 27-5-2019, the suspension of the registered person is hereby **revoked with immediate effect**.

8. M/s Multinet Pakistan (Pvt.) Limited are required to:

- a) generate PSID against said payorder immediately on restoration of registration;
- b) Deposit said amount within two days of receipt of this order.
- c) e-file the return within 3 days of deposit of tax amount,

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;

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

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

