



SRB-COM-I/AC-32/TO/Z.Y.&C.O./1803/2020

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Commissionerate-I  
3<sup>rd</sup> Floor Shaheen Complex,  
M.R Kiyani Road, Karachi  
Dated 11<sup>th</sup> September, 2020

**ORDER FOR REVOCATION OF SUSPENSION**

|                                 |   |
|---------------------------------|---|
| Name & NTN of Person Suspended: | M/s Z.Y. & Co. Bulk Terminal (Pvt.) Ltd., SNTN-S3203623   |
| Address:                        | Plot No.43, Oil Installation Area, Kemari, Karachi.   |
| Date of Institution:            | 04-08-2019  |
| 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:                    | January, 2020 to June, 2020   |

Brief facts of the case are that M/s Z.Y. & Co. Bulk Terminal (Pvt.) Ltd bearing SNTN No. S3203623 are registered with SRB as a service provider in respect of Terminal Operators services which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading 9819.9090.

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(s) January, 2020 to June, 2020.

3. Accordingly, notice bearing SRB-Com-I/AC-32/TO/Z.Y.&C.O/1724/2020 dated 4<sup>th</sup> August, 2020 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 Z.Y. & Co. Bulk Terminal (Pvt.) Ltd 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 11<sup>th</sup> September, 2020, Mr. Shan-e-Haider Changezi from M/s. Z.Y & Co. Bulk Terminal (Pvt.) Ltd. visited this office and apologized for non-payment of SST amount. He submitted pay cheques for the payment pertaining to the SST amount, the details of the pay cheques are as under;

| S.No. | Cheque No. | Tax Period     | Amount          |
|-------|------------|----------------|-----------------|
| 01    | 10122028   | January, 2020  | Rs. 1,519,737/- |
| 02    | 10125245   | February, 2020 | Rs. 1,606,036/- |

|    |          |              |                        |
|----|----------|--------------|------------------------|
| 03 | 10125251 | March, 2020  | Rs. 2,119,164/-        |
| 04 | 10125249 | April, 2020  | Rs. 1,036,799/-        |
| 05 | 10125246 | May, 2020    | Rs. 525,242/-          |
| 06 | 10125250 | June, 2020   | Rs. 1,011,490/-        |
| 07 | 10125248 | July, 2020   | Rs. 944,417/-          |
| 08 | 10125247 | August, 2020 | Rs. 842,358/-          |
|    |          |              | <b>Rs. 9,605,243/-</b> |


5. Moreover, he requested that the suspension of Registration may be revoked.

6. I have heard the representative of M/s Z.Y. & Co. Bulk Terminal (Pvt.) Ltd 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 Z.Y. & Co. Bulk Terminal (Pvt.) Ltd has provided cheques, 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 4<sup>th</sup> August, 2020, the suspension of the registered person is hereby **revoked with immediate effect**.

7. M/s Z.Y. & Co. Bulk Terminal (Pvt.) Ltd are required to:

- a) generate PSID against said pay cheques immediately on restoration of registration,
- b) e-file the returns within 2 days of deposit of tax amount,
- c) 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.

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

  
(Imran Ali)

Assistant Commissioner (Unit-32)

**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 Z.Y. & Co. Bulk Terminal (Pvt.) Ltd, Plot No.43, Oil Installation Area, Kemari, Karachi.

  
(Imran Ali)

Assistant Commissioner (Unit-32)