



NO.Unit-17/2020-21/143484
SINDH REVENUE BOARD
GOVERNMENT OF SINDH
COMMISSIONERATE - III
Dated 13th June 2022

Assistant Commissioner-17

ORDER OF REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/S. Havi Express Pvt Ltd SNTN# S5005259
Address:	Office No.13, Amber Tower, Main Shahra-e-Faisal, Block-6, PECHS, Karachi
Date of Institution:	30-05-2022
Reason for Suspension	Non-compliance of the provisions of section 9 and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	Nov-2021, Dec-2021, January 2022, February 2022, March, 2022 and April 2022

Brief facts of the case are that M/S. Havi Express Pvt Ltd having SNTN: S5005259 (herein after referred as 'registered person') is registered with Sindh Revenue Board (SRB) under the principal activity of "Courier services" (tariff heading 9808.0000) of the Second Schedule to Sindh Sales Tax on Services Act, 2011 (Act-2011),. Whereas, all registered persons are required to deposit monthly Sindh sales tax dues and e-file monthly Sindh sales tax returns within due date as specified under Rule 14 of the Sindh Sales Tax on Services Rules, 2011, read with section 8, 9 and 30 of the Sindh Sales Tax on Services Act, 2011.

2. The perusal of the Sindh sales tax profile of the registered person, had revealed that the registered person failed to deposit Sindh sales tax dues and failed to file their monthly Sindh sales tax return(s) for the tax periods Nov-2021, Dec-2021, January 2022, February 2022, March, 2022 and April 2022, which was clear violation of section 9 and section 30 of the Act, 2011 read with rule 12, 13 and 14 of the Rules, 2011. Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (referred to as "Act, 2011"), provides that registration of a registered person may be suspended where the registered person "has failed to comply with its obligations under this Act".

3 Keeping in view the above facts and legal provisions of the Act and rules made thereunder, the registered person was show cause vide notice dated 30th May, 2022 to explain as to why not the registration of M/S. Havi Express Pvt Ltd be suspended under section 25(3) of the Act, 2011 read with Circular No.02 of 2013 and Rule 10(1) of the Rules, 2011, for violation of the aforesaid statutory provisions of the Act and rules made thereunder.

4. In pursuance to above show-cause notice, the registered person appeared and submitted written reply dated 7th June, 2022 and 11th June, 2022 with CPRs dated 7th June, 2022 of penalty of Rs.50,000/- and amount of Rs.30,000/- as tentative Sindh sales tax liability, and committed to

make remaining Sindh sales tax liability and submission of monthly SST returns within 15 days; therefore requested for restoration of registration in order to make compliance accordingly.


ORDER

5. I have gone through the facts of the case and all verbal and written submissions of the registered person and have come to the conclusion that as matter of procedure the registered person could not file returns due to suspension of registration and he has paid partial payment along with penalty.

6. Keeping in view their partial compliance and commitment of making remaining Sindh sales tax liability and submission of monthly SST returns within 15 days, I order restoration of registration of the registered person u/s 25 of the Act, 2011 with immediate effect, for the purpose of making payment of his all Sindh sales tax dues and submission of his all missing returns accordingly.

7. This order is without prejudice to penalty, default surcharge and recovery action as may be taken in accordance with the provisions of the Act or the Rules for non-payment and non-filing of monthly Sindh sales tax returns within specified due dates.

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


(Muhammad Yousuf Bukhari)
Deputy Commissioner (Unit-17)

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

Copy for information forwarded to:

Copy for Information to:

1. The Commissioner-III, Sindh Revenue Board, Karachi.
2. Deputy Commissioner (IT), SRB, for placing it on SRB website.
3. PS to Member Operations, Sindh Revenue Board, Karachi.
4. Office copy
5. M/S. Havi Express Pvt Ltd. Office No.13, Amber Tower, Main Shalra-e-Faisal, Block-6, PECHS, KARACHI


(Muhammad Yousuf Bukhari)
Deputy Commissioner (Unit-17)

