



No. SRB-COM-III/AC-20/201920/575
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Commissionerate – III
Shaheen Complex, 9th Floor, Karachi.
Dated: 13th October, 2020

Mr. Mirza Khurram Waqas
M/S. ADVISION
NTN: 3090559-1
Shop No.02, 8-C, Sunset Lane-02
Phase II, Defence Housing Authority
Karachi

Subject: **NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. ADVISION**
(SNTN: S3090559-1).

Whereas, M/s. Advision are registered with Sindh Revenue Board having SNTN: S3090559-1, is engaged in providing or rendering services of "Other Advertisement including those on web or internet" classified under tariff heading "9802.9000" to the Second Schedule of the Sindh Sales Tax on Services Act, 2011 (referred as "Act, 2011").

2. Your attention is invited to section 25(1)(a)(ii) of the Act, 2011, which provides that registration of a registered person can be suspended where the registered person "has failed to comply with its obligations under this Act". The relevant provision for the sake of clarity is reproduced as under:

Section 25. Suspension of registration... (1)

- a) *the Board or any officer of the SRB, authorized by the Board in this behalf, may suspend the registration of a person if it believes that the person---*
- i.
 - ii. *failed to comply with its obligations under this Act;"*

3. In addition to the above stated provision, rule 10 of the Sindh Sales Tax on Services Rules, 2011 (refer to as "Rules, 2011") also provide:

Rule 10. Suspension and cancellation of the registration.- - (1)

Where a registered person commits any act of fraud or deliberate and intentional non-payment, short payment or evasion of tax or [non-filing of returns for four consecutive tax periods], the Board or an officer of SRB authorized by the Board in this behalf may without prejudice to any other action under the law for the time being in force, suspend the registration of such person.... . . .



4. Perusal of the Sindh sales tax profile of the registered person, it has been observed that the registered person has failed to file their monthly Sindh sales tax return(s) for the tax period(s) from March 2015 to August 2020, as required under section 30 of the Act, 2011 read with rule 12 of the Rules, 2011, in the time limitation and the manner as prescribed under rule 13 of the Rules, 2011.

5. Now, this notice is issued under section 25 of the Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Rules, 2011 to the effect that your registration is subject to suspension. However, your suspension shall be revoked if you take following remedial actions;

- i. to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods from March 2015 to August 2020.
- ii. to discharge all your sales tax liability along with default surcharge under section 44 of the Act, 2011 for aforementioned tax periods and deposit the same in the Government of Sindh head of account B-02384.

6. This notice and suspension of registration are without prejudice to the penal action, prosecution and recovery as may be taken against M/s Advision in accordance with the provisions of the Act, 2011 or the Rules, 2011.



(ALLAH RAKHIO JOGI)

Assistant Commissioner (Unit-20)

Copy for Information to:

1. The Member (Operations), Sindh Revenue Board, Karachi.
2. The Commissioner-III, Sindh Revenue Board, Karachi.
3. The Chief Commissioner RTO- I/II Karachi, Income Tax House, 6th floor, Income Tax Building, Shahrah-e-Kamal Atta Turk, Karachi.
4. The C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
5. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
6. Deputy Commissioner (IT), Sindh Revenue Board, for placing it on SRB website.
7. Manager Call Centre, Sindh Revenue Board, Karachi.
8. Cluster-in-Charge Unit 20, Sindh Revenue Board, Karachi.
9. M/s. Bank Alhabib Limited, Mackinnons Building, I.I. Chundrigarh Road, Karachi.
10. M/s. Wi-Tribe Pakistan Limited, 14-N, F-8 Markaz, Islamabad, Pakistan.
11. M/s. MCB Islamic Bank Limited, 59-T Commercial, Phase II DHA, Lahore.