



ASSISTANT COMMISSIONER

NO. AC/CA/SRB/S-01/2015/0286

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

DATED 14<sup>TH</sup> JANUARY, 2015

- (i) Name, SNTN and address of the Suspenders: **M/s. S.A Rehmat (Pvt) Ltd**  
**SNTN-S2145558-9**  
308, 3rd Floor, Hussain Trade Centre Altaf Hussain  
Road, New  
Challi, Karachi
- (ii) Date of Suspension: 28<sup>th</sup> October, 2014.
- (iii) Reason: Non-compliance of the section 2(71), 3, 5, 8, 9, 17  
and 30 of the Sindh Sales Tax on Services Act,  
2011 and the rules made thereunder.

**ORDER OF REVOKING OF SUSPENSION IN CASE OF M/s. S.A  
REHMAT(PVT) LTD LIMITED**

M/s.S.A Rehmat (Pvt) Ltd Limited (SNTN-S2145558-9), 308, 3rd Floor, Hussain Trade Centre Altaf Hussain Road, New Karachi, are engaged in providing and rendering the taxable services of 'Custom Agent' falling under tariff heading 9805.4000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 which are chargeable to sales tax under section 3 of the Sindh Sales Tax on Services Act, 2011 at the rate of 15%.

2. Examination of the tax profile of M/s. S.A Rehmat (Pvt) Ltd Limited reveals that they have neither deposited the amount of Sindh sales tax during the tax period of September-2011 to July-2013; nor have e-filed the monthly Sindh sales tax returns (Form SST-03) for the tax periods of July-2011 to October-2013;. Irrespective of the fact that they were involved in the economic activity as defined under section 4 of the Sindh Sales Tax on Services Act, 2011 and also charging and collecting Sindh sales tax under section 8, 9 and 17 of the 2011-Act.

3. Therefore, M/s.S.A Rehmat (Pvt) Ltd Limited were served with a notice regarding Suspension of Registration bearing NO. AC/CA/COM-II/SRB/S-01/2014/0162 dated 28<sup>th</sup> October, 2014, as to why their registration with SRB may not be cancelled for violation of section 2(71), 3, 5, 8, 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 read with rules 12, 13 and 14 of the Sindh Sales Tax on Services Rules, 2011, till the following remedial action shall not be taken by them on or before 10.11.2014:

- to discharge all their sales tax liability for aforementioned tax periods and deposit the same in the Government of Sindh head of account B-02384.
- to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods from July-2011 to November-2014.

4. In response to the notice No. AC/CA/COM-II/SRB/S-01/2014/0221 dated 28<sup>th</sup> October 2014, the representative of M/s. S.A Rehmat (Pvt) Limited has confirmed that they have deposited the due amount of Sindh Sales Tax on Services and provided the Banker's Cheque No. 08370581 dated 09-Dec-2014 and Banker's Cheque No 08313662 dated 7-Jan 2014 in favour of SRB in the head of account "B-02384".

The details of the amount of Sindh sales tax received in aforesaid tax period are reproduced below:

MONTH	AMOUNT OF SALE TAX	CPR Number	DATED
November 14	47,152	08310581	9-Dec-2014
December 14	46,960	08313662	07-Jan-2014

7. The representative of M/s.S.A Rehmat (Pvt) Ltd vide their Letter dated 7.1.2015, have requested to activate their registration status so that they can file all of their pending Sindh sales tax returns (Form SST-03). He has further requested to intimate all persons regarding withdrawal of suspension to whom the letter of suspension was delivered.

8. In view of all above, since, M/s.S.A Rehmat (Pvt) Ltd Limited took the major remedial action and made the payment of Sindh sales tax amounting to Rs. 94,112 /-, therefore, taking a lenient view and for the purpose of carrying on their business activity, the suspension of the registered person is hereby revoked with immediate effect. I further order to activate the User ID and Password of the registered person enabling him in filing of Sindh sales tax returns for the tax periods from December-2014 to onwards.

9. This order contains Three (03) pages, each bearing my seal and initial.

**Through Courier Service.**

**M/s. S.A Rehmat (Pvt) Ltd**

**SNTN-S2145558-9**

308, 3rd Floor, Hussain Trade Centre Altaf Hussain  
Road , New Challi Karachi



**(Kaleemullah Siddiqui)**  
Assistant Commissioner-13

**C.c to;**

1. Member (Taxation), Sindh Revenue Board, Karachi.

(Sindh Revenue Board) (South) Custom House, Karachi



3. Chief Collector Customs (Preventive South), Custom House, Karachi.
4. Chief Commissioner LTU, PIC Towers, Moulvi Tamizuddin Road, Karachi.
5. Chief Commissioner, RTO-I/II/III KARACHI, Income Tax House, 6th Floor, Income Tax Building, Sharah-e-Kamal Ata Turk, Karachi.
6. **Director WEBOC, 11<sup>th</sup> floor , Custom House Karachi, with the request to revoke suspension of S.A Rehmat (Pvt) Ltd having NTN S2145558-9 and CHAL No 2258 for Karachi Custom House in WEBOC System.**
7. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad.
8. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
9. The Commissioner-I, Sindh Revenue Board, Karachi.
10. The Commissioner-II, Sindh Revenue Board, Karachi.
- ✓11. Mr. Shahid-ul-Ghani Head of IT, SRB, for placing it on SRB website.
12. Mr.Imtiaz Ahmed Khan, C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
13. All Assistant Commissioners, SRB.
14. Mr.Shaiq Jafri, Project Manager, PRAL in SRB.
15. Mr. Javed Akhtar, Manager Call Centre, SRB.
16. D.C (Audit), SRB.



(Kaleemullah Siddiqui)  
Assistant Commissioner-13