



DEPUTY COMMISSIONER

NO. DC/CA/SRB/COM-III/2016/2079

GOVERNMENT OF SINDH

SINDH REVENUE BOARD

DATED 13TH JUNE, 2016

- (i) **Name, SNTN and address of the Suspender:** M/s. Kaka Traders,
SNTN: S2609135-6
GK 8/8 No. 103, Jumbo Centre,
Opposite Custom House, Karachi.
- (ii) **Date of Suspension:** 30th May, 2016.
- (iii) **Reason:** Non-compliance of the Section 2(71), 2(94), 3, 5, 8, 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the Rules made thereunder.

Subject: - ORDER OF REVOKING OF SUSPENSION IN CASE OF M/S. KAKA TRADERS

Whereas, M/s. Kaka Traders, (SNTN-2609135-6), Custom Agents License No. (CHAL No. 929), were suspended vide Suspension Order No. DC/CA/COM-III/S-01/2016/1976 dated 30.05.2016.

2. M/s. Kaka Traders submitted its written reply dated 11.06.2016 and also appeared in person to defend his case. They submitted that:

a) There are two companies with the same name i.e. Kaka Traders but having different NTNs such as;

- (i) M/s. Kaka Traders, SNTN: 2609135-9 in the Name of Muhammad Rizwan;
(ii) M/s. Kaka Traders, SNTN: 0287158-7 in the Name of Muhammad Usman.

b) Customs Agents License No. (CHAL No. 929) is in the Name of Kaka Traders having SNTN 0287158-7 in the Name of Muhammad Usman;

c) Customs Agents Business is Transected against SNTN: 0287158-7 having CHAL No. 929.

3. I have examined the facts of the case and observed as under;

(i) CHAL No. 929 is issued against SNTN: 0287158-7; which (SNTN) is in the Name of individual Mr. Muhammad Usman.

(ii) There are two Sindh Revenue Board (SRB) registrations as Customs Agents against same License No. 929 in the same name Kaka Traders one against SNTN: 0287158-7 (Mr. Muhammad Usman) and other against SNTN 2609135-6 (Mr. Muhammad Rizwan).

- (iii) Both the SNTN: holders are relatives [Mr. Muhammad Rizwan (Son) and Mr. Muhammad Usman (Father)] and thus are associated persons.
- (iv) Whereas, CHAL No. 929 issued against SNTN: 0287158-7, which is of individual named Muhammad Usman.
- (v) However, License shows four partners Namely Muhammad Rizwan, Muhammad Usman, Muhammad Siraj and Maimoona.
- (vi) License should have been issued against AOP NTN: not against Individual NTN. As single CHAL No. cannot be issued to multiple individual NTNs as seems to be in the case in hand.
- (vii) M/s Kaka Traders, CHAL No. 929 having SNTN: 0287158-7 has made payment of Sindh Sales Tax on Services.
- (viii) M/s Kaka Traders, CHAL No. 929 having SNTN: 2609135-6 also registered in Sindh Revenue Board (SRB) since 12.05.2015 and has filed the Returns as Null for the period from May-2015 to April-2016. Being a registered person M/s Kaka Traders were required to file true and correct Returns under Sindh Sales Tax Laws.
- (ix) M/s. Kaka Traders have made payment of Sindh Sales Tax against processing of 1751 GDs against SNTN 0287158-7

4. The representative of M/s. Kaka Traders, vide their Letter dated 11.06.2016, 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 which the letter of suspension was delivered.

5. M/s. Kaka Traders has made payment of the Sindh Sales Tax against SNTN: 0287158-7 (Mr. Muhammad Usman) and has submitted that they had not provided services of Custom Agents against SNTN: 2609135-6 (Mr. Muhammad Rizwan) and are seeking De-registration with Sindh Revenue Board (SRB). In view of facts mentioned above and that tax on GDs processed has been paid against SNTN 0287158-7, the suspension of the registered person M/s Kaka Traders having SNTN: 2609135-6 (Mr. Muhammad Rizwan) is hereby revoked with immediate effect. I further order to activate the User ID and Password of the registered person M/s. Kaka Traders SNTN: 2609135-6 (Mr. Muhammad Rizwan).

6. This order contains three (03) pages, each bearing my seal and initial.

Through Courier Service.

Mr. Muhammad Rizwan

M/s. Kaka Traders,
SNTN- S2609135-6
GK 8/8, No.103, Jumbo Centre,
Opposite Custom House,
Karachi

(Mir Abdul Allam Pechuho)
Deputy Commissioner (Unit-17)

Deputy Commissioner
SINDH REVENUE BOARD
Govt. of Sindh, Karachi

Copy for information and necessary action to:

1. Member Taxation, Sindh Revenue Board, Karachi
2. Chief Collector Customs (Enforcement South), Custom House, Karachi.
3. Collector Customs (Preventive), Custom House, Karachi.
4. Chief Commissioner, LTU, PIC Towers, Moulvi Tamizuddin Road, Karachi.
5. **The Collector, MCC Appraisement (East)/(West), Custom House, Karachi, with the request to unblock M/s. Kaka Traders having NTN: 2609135-6 and CHAL NO. 929 in WEBOC System.**
6. Chief Commissioner, RTO-I/II/III KARACHI, 6th Floor, Income Tax House, (Income Tax Building), Sharah-e-Kamal Ata Turk, Karachi.
7. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad.
8. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
9. Director WEBOC, 11th Floor, Custom House, Karachi.
10. C.E.O. PRAL, House No. 28, Street 37, F-6/1, Islamabad.
11. Senior Manager PRAL, 9th Floor, Custom House, Karachi.
12. Mr. Shaiq Jafri, Project Manager, PRAL in SRB.
13. The Commissioner-I, Sindh Revenue Board, Karachi.
14. The Commissioner-II, Sindh Revenue Board, Karachi.
15. The Commissioner-III, Sindh Revenue Board, Karachi.
16. The Commissioner-IV, Sindh Revenue Board, Karachi.
17. The Commissioner (Appeals), Sindh Revenue Board, Karachi
18. ✓ Mr. Talat Hussain, Head of IT, SRB, for placing it on SRB website.
19. Deputy Commissioner (Audit), Sindh Revenue Board, Karachi.
20. Mr. Javed Akhtar, Manager, Call Centre, Sindh Revenue Board, Karachi.
21. All Assistant Commissioners, Sindh Revenue Board.

(Mir Abdul Allam Pechuho)
Deputy Commissioner (Unit-17)