

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**Commissionerate – I
Shaheen Complex, 12th Floor, Karachi**Dated: 15th May, 2019****ORDER FOR RESTORATION OF SUSPENSION OF
M/s Prime Ocean Cargo Management Company (PVT) LTD**

Name & NTN of Person Suspended:	M/s. Prime Ocean Cargo Management Company (PVT) LTD SNTN: S2876584-2
Address:	7 th Floor Room No. 706 Center, II Chundrigarh Road, Karachi.
Date of Institution:	11 th May, 2019
Reason for Suspension	Non-compliance of the provisions of section 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	Jul-16, Dec-15, Mar-15, Jun-13, Mar-13, Sep-12, Aug-12, Jul-12, Jun-12, May-12, Apr-12, Mar-12, Feb-12, Jan-12, Dec-11, Nov-11, Oct-11, Sep-11, Aug-11, Jul-11

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (hereinafter "Act, 2011") provides that registration of a registered person can be suspended where registered person "has failed to comply with its obligations under this Act". Rule 10 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter "Rules, 2011") also provides that 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 period, 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.

2. The SRB record shows that M/s PRIME OCEAN CARGO MANAGEMENT COMPANY (PVT) LTD are registered with SRB as "Freight Forwarding Agent" having SNTN No.S2876584-2.

3. Whereas, scrutiny of tax profile reveals that they failed:

- to e-file true and correct Sindh sales tax return (Form SST-03) 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, for the tax periods Jul-2016, Dec-2015, Mar-2015, Jun-2013, Mar-2013, Sep-2012, Aug-2012, Jul-2012, Jun-2012, May-2012, Apr-2012, Mar-2012, Feb-2012, Jan-2012, Dec-2011, Nov-2011, Oct-2011, Sep-2011, Aug-2011, Jul-2011.

4. On 11th May, 2019 a notice bearing No.14244/2019 was issued to the registered person under section 25 of the Act, 2011 read with Rule 10 of the Rules, 2011 whereby their registration was suspended with immediate effect. However, they were informed that their suspension shall be revoked they take following remedial action by **24th May, 2019**

- to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the said tax periods.

5. On 14th May, 2019 Mr. Haider Saeed Faruqui (Manager Admin – Prime Ocean Cargo Management Company (PVT) LTD) appeared and via letter dated 15th May, 2019 requested to revoke suspension of registration and submitted that;

“We hereby requesting you to please revoke our REGISTRATION request and allow our access to ONLINE SRB portal to fill our all previous non-filing returns.

We assure you that, from now we will fill and update our record in proper channel as we missing to fill returns properly.

We hope that you will full fill our request on immediate basis as we are filing and submitted TAX on time from time of registration as we showed our record at your office on date 15th May, 2019.”

6. I have heard the representatives of the registered person and gone through their above reproduced submission 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 cannot e-file the return on its NTN. Since, M/s. Prime Ocean Cargo Management Company (PVT) LTD has undertook that they will file all missing returns within three days of this order. Therefore, taking a lenient view and for purpose of carrying on their business activity and subsequent remedial actions to be taken by the registered person, this office notice dated 11th May, 2019, the suspension of the registered person is hereby **revoked with immediate effect**. In case of failing to fulfilment of stated remedial actions as stated in para 4 above, registration of taxpayer may be subject to suspension.

7. This order contains Two (02) pages, each bearing my seal and initial.

(Lubna Najmi)

Assistant Commissioner-5

Copy for Information to:

1. The Commissioner-I/II/III/IV/Audit, Sindh Revenue Board, Karachi.
2. Pakistan International Freight Forwarders Association, 257-C, Block-6, P.E.C.H.S. Karachi-75400, Pakistan
3. Chief Commissioner, RTO-I/II/III KARACHI, 6th Floor, Income Tax House, (Income Tax Building), Sharah-e-Kamal Ata Turk, Karachi.
4. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
5. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad
6. The C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
7. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
8. Deputy Commissioner (IT), SRB, for placing it on SRB website.
9. Manager Call Centre, SRB.
10. Treasury Office, Adhumal Oodharam Quarter, Karachi, Sindh.

