



NO.Unit-17/2020-21/254  
**GOVERNMENT OF SINDH**  
**SINDH REVENUE BOARD**  
COMMISSIONERATE - IV.  
Dated, 15<sup>th</sup> September, 2020

**M/s, Global Express (Jamal Shabbir),**  
Office# 104-107, Almas Heights, PECHS, Block-2,  
Main Nursery, Shakra-E-Faisal,  
**Karachi.**

**SUBJECT: NOTICE FOR SUSPENSION OF REGISTRATION OF M/s. Global Express (Jamal Shabbir), (SNTN-S7501649)**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 provides that registration of a registered person can be temporary 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 also provides that where a registered person commits any act of fraud or deliberate and intentional non-payment, short payment or evasion of tax, 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. M/s Global Express (Jamal Shabbir) are engaged in providing taxable services of "Courier services" (tariff heading 9808.0000) of the Second Schedule to the Act, 2011, which are chargeable to SST under section 8 of the Act, 2011 w.e.f. 1.07.2011. The scrutiny of the Bank Statements of account No.00277900708803 & 00277901553303 of M/s Global Express maintained with Habib Bank Limited, Nursery Branch, Karachi, reveals that they have earned services revenue amounting to Rs.106,731,677 /- for the tax period from July, 2014 till June, 2020, generating a liability of **Rs. 14,549,835 /-**. Whereas, they have only deposited **Rs. 2,710,962 /-** with SRB with a payable amount of **Rs. 11,838,873/-** for the said tax periods as mentioned in the table below. This is tantamount to "tax fraud" which is defined under section 2 (94) of the said Act, 2011, and failing to deposit the amount of tax due or any amount thereof constitutes an offense punishable under serial no 3 of the Table under section 43 of the Act, 2011. Furthermore, the act of tax fraud is liable to be penalised under serial no. 6(d) of the Table under section 43 of the Act, 2011. The details of consideration received by M/s Global Express (Jamal Shabbir) in their business account and sales declared thereon by them are mentioned in table below;

S.no	FY Ended June	Receipts as per Bank Statement	Tax Rate	Tax Amount	Tax Declared	Short Payment
1	2014-15	26,178,132	15%	3,926,720	-	3,926,720
2	2015-16	15,115,450	14%	2,116,163	-	2,116,163
3	2016-17	-	13%	-	-	-
4	2017-18	1,918,669	13%	249,427	531,569	(282,142)
5	2018-19	27,555,109	13%	3,582,164	-	3,582,164
6	2019-20	35,964,317	13%	4,675,361	2,179,393	2,495,968
<b>Total</b>		<b>106,731,677</b>		<b>14,549,835</b>	<b>2,710,962</b>	<b>11,838,873</b>


3. This office has informed M/s Global Express (Jamal Shabbir) in writing vide SRB's letter dated 5<sup>th</sup> August, 2020 and further by email dated 31<sup>st</sup> August, 2020, about the aforesaid short payment and offence but they have neither deposited the said amount of SST nor have they submitted any justification thereof. This is the serious violation of the above referred statutory provisions of the Act-2011 and the Rules made thereunder.

4. Now, this notice is being issued under section 25 of the Sindh Sales Tax on Services Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Sindh Sales Tax on Services Rules, 2011 to the effect that their registration is hereby suspended temporary with immediate effect, which shall be revoked if they take following remedial action by 25-09-2020;

- To discharge the aforesaid Sindh sales tax liability of **Rs.11,838,873/-** by depositing the same in the Government of Sindh head of account B-02384, along with default surcharge u/s 44 of the Act.
- To provide bank statements of all bank accounts from 01-07-2014 to 30-06-2020 (*other than the one(s) mentioned above*)
- To provide copies of income tax returns of 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 and 2019-20
- Sales Tax Returns filed with other sales tax authorities, if any, for the said tax periods, and
- Utility Bills for the periods Jun-2017 to Aug-2017, Mar-2018 to Apr-2018 and Jul-2018 to Jun-2019, wherein null returns are filed.

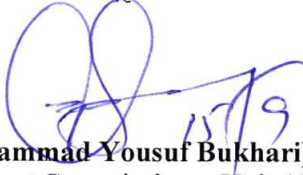
5. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before 22-09-2020, further proceedings shall be initiated against you as envisaged under the law without any further notice.

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

  
(Muhammad Yousuf Bukhari)  
Assistant Commissioner-Unit-17

**Copy for Information to:**

1. PS. Member Ops, Sindh Revenue Board, Karachi.
2. The Commissioner-IV/Audit, Sindh Revenue Board, Karachi.
3. The Project Manager, PRAL, SRB.
4. Deputy Commissioner (IT), SRB, for placing it on SRB website.
5. DHL Pakistan (Private) Limited, Survey No 137, Jinnah International Airport Avenue, Malir,
6. Adroit Global Express & Logistics, B-31, Smchs, Bahadurabad, Karachi
7. Office Copy

  
(Muhammad Yousuf Bukhari)  
Assistant Commissioner Unit-17