



DCI.T (M. Shohid)



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NO.SRB-COM(HYD)/AC-34/De-Re/2023-24/240884

GOVERNMENT OF SINDH  
SINDH REVENUE BOARD  
Hyderabad Division

Dated: September 15, 2023

**JUDGEMENT SHEET**

(i) Name and SNTN of the applicant	M/s Sikandar Carriage, SNTN: 1457324-5 (proprietor Mr. Abdul Hameed Khooharo)
(ii) Address of the Applicant	Survey No. 63, Sikandar Petroleum Service, and CNG Station, Dadu.
(iii) Registration Category	Service provided or rendered by persons engaged in inter-city transportation or carriage of goods by road or through pipeline or conduit. (tariff heading 9836.0000)
(iv) Application Number	5015365
(v) Application Date	17.05.2023
(vi) Status	Approved

**ORDER NO.5330 OF 2023**

**DE-REGISTRATION OF M/S SIKANDAR CARRIAGE (SNTN: S1457324-5) UNDER  
SECTION 25A OF THE SINDH SALES TAX ON SERVICES ACT, 2011**

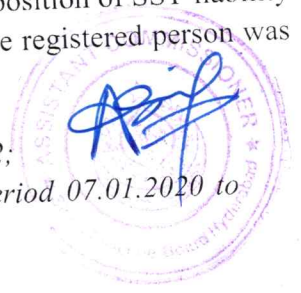
**Brief facts of the case:**

Whereas, M/s Sikandar Carriage (hereinafter referred to as "the registered person"), having SNTN: S1457324-5, is registered with Sindh Revenue Board, under the category of "Service provided or rendered by persons engaged in inter-city transportation or carriage of goods by road or through pipeline or conduit ((tariff heading 9836.0000))" of the Second Schedule to the Sindh Sales Tax on Services Act, 2011(hereinafter referred to as "the SST Act, 2011").

02. The registered person submitted online application No. 5015365 dated 17.05.2023, for de-registration with SRB under section 25(A) of the SST Act, 2011 and rule 9 of the SST Rules, 2011, on the reason that the business is closed.

03. In order to process the above de-registration application, the registered person was required to provide relevant record for scrutiny and ascertaining the factual position of SST liability upon the registered person during the registration period. In this regard, the registered person was required to provide the following record/ documents:

- Copy of income tax returns for the tax years 2021 and 2022;
- Copy of all business bank accounts statements for the period 07.01.2020 to 07.03.2023;



04. The above information was called in terms of section 25A of Sindh Sales Tax on Services Act, 2011 read with section 26 and 27(2) thereof.

05. During the course of de-registration application proceedings, the registered person submitted that the business named M/s Sikandar Carriage (SNTN S1457324-5) ceased its operation in May-2023. The registered person submitted required record/document, which included copy of income tax returns for the years 2021 and 2022 and copy of business bank accounts statement.

**Order**

06. I have examined the case record and facts. Considering the above facts and perusal of the record available with this office, it reveals that the registered person has discharged its SST liability.

07. In view of above, I hereby order for approval of application No. 5015365 dated 17.05.2023 for de-registration application (Form SST-02) under section 25A of the SST Act, 2011 of M/s Sikandar Carriage (SNTN: S1457324-5).

08. This order contains two (02) pages, each bearing my seal and initials.

**M/s Sikandar Carriage**

SNTN # 1457324-5

Survey No. 63, Sikandar Petroleum Service,  
and CNG Station, Dadu.

**(Muhammad Asif Channa)**  
Assistant Commissioner (Unit-34)

**C. C for information to:**

1. The Member Operations II, Sindh Revenue Board, Karachi
2. The Commissioner (Hyderabad), Sindh Revenue Board, Hyderabad
3. The Director (IT), Sindh Revenue Board, Karachi.
4. The Chief Manager, PRAL, Sindh Revenue Board, Karachi.
5. The In-charge Call Center, Sindh Revenue Board, Karachi

<b>INWARD</b>	
No.#	73506
Date:	18/09/23
Received by:	CA
Name & Sign Sindh Revenue Board	

**(Muhammad Asif Channa)**  
Assistant Commissioner (Unit-34)

