



No.SRB-COM-I/AC-2/MEFC/2022-23/152151
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Commissionerate – I
Shaheen Complex, 2nd Floor, Karachi
Dated: 16th February, 2023

ORDER FOR PROVISIONAL REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. ME Food Cater, SNTN-S0826969-6
Address:	Office No.703,7th Floor, Mashriq Centre, Block-14, Gulshan-e-Iqbal, Karachi
Date of Institution:	7th December, 2022
Reason for Suspension	Non-compliance of the provisions of section 3,8 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	May 2018 to October 2022

Whereas, M/s. ME Food Cater, having SNTN: S0826969-6 are registered with Sindh Revenue Board under the service category specified as "*Services Provided or rendered by Caterers, Suppliers of Food and Drinks*" Classified under tariff heading 9801.5000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 (referred to as "*Act, 2011*") read with sections 2(21), 3(1) and 4 of the Act, 2011.

2. Scrutiny of their tax profile revealed that they have failed to file their monthly Sindh sales tax returns for the tax period **May 2018 to October 2022** as required under section 30 of the Act, 2011 read with Rule 11,12,13 and 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011"). They have also failed to declare and deposit Sindh sales tax amount of Rs10,367,143/- against taxable services rendered to service recipient i.e. M/s. Habib Bank Limited [NTN: 0698187-9] during the tax period **December 2017 to August 2022**.

3. Accordingly, order of suspension of the registration bearing reference No.SRB-COM-I/AC-2/MEFC/2022-23/81568 dated 7th **December, 2022** was served upon the registered person under section 25 of the Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Rules, 2011 whereby the registration of M/s ME Food Cater was suspended for violation of aforesaid provisions of the law. Wherein, the registered person was required to comply with the said provisions of the Act, 2011 and the Rules made thereunder within 15 days of the issuance of suspension order; failing to which the case shall be proceeded for cancellation of registration.

4. On 7th February, 2023, Mr. Syed Saif Uddin, representative on behalf of M/s. ME Food Cater appeared and placed their submission that their company is undergoing financial



crisis due to COVID-19 pandemic and slow economic activity. However, they are ready to file their monthly Sindh sales tax on service return for the tax periods **May 2018 to October 2022**. Moreover, they are ready to pay all tax dues resulting therein within due course of time. Further they assured full compliance regarding filing of their regular monthly Sindh sales tax return on due date and time in future.

5. Whereas, for the payment of due SST amount of **Rs10,367,143/-** the representative Mr. Syed Saif Uddin pleaded that they will deposit all SST dues with SRB and shall also file their regular monthly SST returns in timely manner and will also deposit due SST amount resulting therein. In this context they have already deposited SST amount of **Rs2,000,000/-** vide following tabulated CPRs:-

Sr. No.	CPR Number	Amount	Date	Tax Period
1	S1-20221226-0023-2190306	72,058	26-Dec-22	Dec-17
2	S1-20221226-0023-2190484	35,864	26-Dec-22	Jan-18
3	S1-20221226-0023-2190506	96,579	26-Dec-22	Feb-18
4	S1-20221226-0023-2190508	74,439	26-Dec-22	Mar-18
5	S1-20221226-0023-2190509	95,068	26-Dec-22	Apr-18
6	S1-20221226-0023-2190694	93,721	26-Dec-22	May-18
7	S1-20221226-0023-2190302	114,103	26-Dec-22	Jun-18
8	S1-20221226-0023-2190300	98,089	26-Dec-22	Jul-18
9	S1-20221226-0023-2190296	130,276	26-Dec-22	Aug-18
10	S1-20221226-0023-2189926	122,898	26-Dec-22	Sep-18
11	S1-20221226-0023-2190304	66,905	26-Dec-22	Oct-18
12	S1-20230131-0023-2408460	49,987	31-Jan-23	Oct-18
13	S1-20230131-0023-2407392	40,108	31-Jan-23	Dec-18
14	S1-20230131-0023-2407725	125,582	31-Jan-23	Jan-19
15	S1-20230131-0023-2407730	117,834	31-Jan-23	Feb-19
16	S1-20230131-0023-2407849	194,802	31-Jan-23	Mar-19
17	S1-20230131-0023-2408027	122,744	31-Jan-23	Apr-19
18	S1-20230131-0023-2408031	42,461	31-Jan-23	May-19
19	S1-20230131-0023-2408220	148,431	31-Jan-23	Jun-19
20	S1-20230131-0023-2408322	15,171	31-Jan-23	Jul-19
21	S1-20230131-0023-2408484	142,880	31-Jan-23	Nov-19
Total		2,000,000		

While, for the remaining SST liabilities of **Rs8,367,143/-** the registered person requested that they shall the same through postdated cheques drawn in favor of Government's head of account "Sindh Sales Tax on Services----B-02384". Details of which are tabulated as under;



Sr. No.	Cheque No.	Amount	Date
1	00000065	1,000,000	28.02.2023
2	00000066	1,000,000	31.03.2023
3	00000067	1,000,000	30.04.2023
4	00000068	1,000,000	31.05.2023
5	00000069	4,000,000	30.06.2023
Total		8,000,000	

In continuation to the same, he submitted an undertaking on legal paper stating therein that they shall clear all tax dues as per schedule presented above. Moreover, they are liable to pay default surcharge under section 44 of the Act, 2011 which will be calculated at the time of payment. Besides, the penalty under serial 2 of the Table of section 43 of the Act, 2011 for non-filing of monthly return for tax period May 2018 to October 2022 as confronted in suspension order.

6. I have heard the representative of M/s ME Food Cater and concluded that; as a matter of procedure, with the suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb/e.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID on its NTN. Since M/s ME Food Cater has submitted pay order amounting to Rs2,000,000/- and have also submitted undertaking dated 02.02.2023 (on legal paper) to deposit remaining SST amount of Rs.8,000,000/- with SRB through above mentioned Five (05) post-dated cheques submitted therein. While, Rs367,143/- shall be deposited immediately after revocation of their registration profile. Therefore, taking a lenient view and for purpose of carrying on their business activity as well as subsequent remedial actions to be taken by the registered person, the suspension of the registered person is hereby **revoked with immediate effect**. In case, if taxpayer fails to comply any of the above stated remedial actions and to their undertaking, the registration of taxpayer shall be subject to suspension without further notice.

7. This order contains Four (04) pages, each bearing my seal and signature.


(Allah Rakhio Jogi)
 Assistant Commissioner (Unit-2)



Muhammad Hamid Aqeel
M/s. ME Food Cater
NTN: 0826969-6
Office No.703,7th Floor, Mashriq Centre,
Block-14, Gulshan-e-Iqbal,
Karachi, Sindh

Copy for Information to:

1. The Senior Member (Operations), Sindh Revenue Board, Karachi.
2. The Commissioner-I, Sindh Revenue Board, Karachi.
3. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
4. ✓ Assistant Commissioner (I.T), Sindh Revenue Board, for placing it on SRB website.
5. Manager Call Centre, Sindh Revenue Board, Karachi.
6. M/s Habib Bank Limited [NTN:0698187-9], *Habib Bank Plaza, I.I. Chundrigar Road, Karachi*


(Allah Rakhio Jogi)

16/02/2023

Assistant Commissioner (Unit-2)

