



- (i) Name, SNTN and address of the Suspender: **M/s. OCS Pakistan (Pvt.) Limited,**
SNTN-S0860540-8
Worldwide House C-17, Krongi Road,
DHA Phase,
Karachi.
- (ii) Date of Suspension: 27th January, 2014
- (iii) Reason: Non-compliance of the provisions of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder.

ORDER OF REVOKING OF SUSPENSION NO.01 OF 2013 IN CASE OF
M/s. OCS PAKISTAN (Pvt.) LIMITED

M/s.OCS Pakistan (Pvt.) Limited (SNTN-S0860540-8), Worldwide House C-17, Korangi Road, DHA Phase, Karachi, are engaged in providing and rendering the taxable services of 'Courier' falling under tariff heading 9809.0000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 which are chargeable to sales tax under section 3 of the Sindh Sales Tax on Services Act, 2011 at the rate of 16%.

2. Examination of the tax profile of M/s. OCS Pakistan (Pvt.) Limited reveals that they have neither deposited the amount of Sindh sales tax during the tax periods from September, 2013 to December, 2013 nor have e-filed the monthly Sindh sales tax returns (Form SST-03) for the tax periods from February, 2013 to December, 2013 Irrespective of the fact that they were involved in the economic activity as defined under section 4 of the Sindh Sales Tax on Services Act, 2011 and also charging and collecting Sindh sales tax under section 8, 9 and 17 of the 2011-Act. Also M/s.OCS Pakistan (Pvt.) Limited are claiming and adjusting input tax more than 20%, therefore, they were required to attach the scanned copies of purchase invoices under rule 16 of the Sindh Sales Tax on Services Rules, 2011 but it was noted that M/s. OCS Pakistan (Pvt.) Limited have failed to do so.

3. Therefore, M/s.OCS Pakistan (Pvt.) Limited were served with a notice regarding Suspension of Registration bearing NO.SRB-COM-II/AC-10/Courier/00579/2013 dated 27th January, 2014, as to why their registration with SRB may not be cancelled for violation of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 read with rules 12, 13, 14 and 16 of the Sindh Sales Tax on Services Rules, 2011 till the following remedial action shall not be taken by them on or before 11-02-2014.

- to discharge all their sales tax liability for aforementioned tax periods and deposit the same in the Government of Sindh head of account B-02384.
- to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods from February, 2013 to December, 2013.



- to file the scanned attachment of the purchase invoices for the tax periods from July, 2011 to January, 2013 in order to find out the genuineness of their input tax claimed.

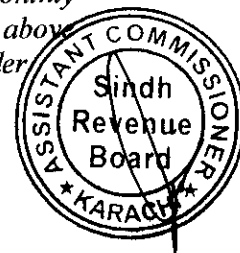
4. The said notice is reproduced as under for ready reference;

“Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services 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 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. *Whereas, scrutiny of your tax profile reveals that you have failed:*

- *to make the payment of Sindh sales tax on services as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011, read with rule 14 of the Sindh Sales Tax on Services Rules, 2011, pertaining to the tax periods June, 2013, September, 2013, October, 2013, November, 2013 and December, 2013;*
- *to e-file the Sindh sales tax return (Form SST-03) as required under section 30 of the Sindh Sales Tax on Services Act, 2011 (Act-2011) read with rule 12 of the Sindh Sales Tax on Services Rules, 2011(Rules-2011), in the time limitation and the manner as prescribed under rule 13 of the Rules-2011, for the tax periods from February, 2013 to December, 2013;*
- *to e-deposit the amount of Sindh sales tax of Rs.7,729,952/- claimed and adjusted by the SRB-registered persons during the tax periods February, 2013 to December, 2013 and FBR registered persons amounting to Rs.1,088,371/- during the tax periods July, 2013 to December, 2013.*
- *to comply with the provisions of Rule 16 of the Sindh Sales Tax on Services Rules, 2011, whereby you were required to file the scanned attachment of the purchase invoices for the tax periods from July, 2011 to January, 2013 as communicated vide this office letter dated 26-11-2013. (copy enclosed)*

3. *This office has, several times, informed you in writing, through meetings and telephonic discussions, about the aforesaid offences committed by you but, neither you deposited the amounts of Sindh sales tax due nor e-filed the monthly Sindh sales tax returns as required. 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 to you 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 your registration is hereby suspended with immediate effect. However, your suspension shall be revoked if you take following remedial actions by 11-02-2014;

- to discharge all your sales tax liability for aforementioned tax periods and deposit the same in the Government of Sindh head of account B-02384.
- to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods from February, 2013 to December, 2013.
- to file the scanned attachment of the purchase invoices for the tax periods from July, 2011 to January, 2013 in order to find out the genuineness of your input tax claimed.

5. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before 11-02-2014, your case shall be further proceeded for cancellation of your registration with SRB.

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.OCS Pakistan (Pvt.) Limited in accordance with the provisions of the Act or the Rules."

5. In response to the aforesaid notice the representative of M/s.OCS Pakistan (Pvt.) Limited, through email dated 12-02-2014 has confirmed that they have deposited the Sindh Sales Tax amounting to Rs.10,043,138/- for the tax periods from June, 2013 to December, 2013 alongwith the copy of NBP deposit Slip as evidence.

6. The details of the amount of Sindh sales tax paid in aforesaid tax period are reproduced below.

MONTH	AMOUNT OF SALE TAX	CHEQUE	CPR Number	DATED
JUNE 13	1,505,424	CHEQUE NO. 7006420	S12014021400091082024	14-02-2014
JULY 13	1,690,691	CHEQUE NO. 7006420	S12014021400091082025	14-02-2014
AUG 13	1,358,596	CHEQUE NO. 7006420	S12014021400091082026	14-02-2014
SEP 13	1,383,877	CHEQUE NO. 7006420	S12014021400091082027	14-02-2014
OCT 13	1,120,469	CHEQUE NO. 7006420	S12014021400091082028	14-02-2014
NOV 13	1,763,149	CHEQUE NO. 7006420	S12014021400091082029	14-02-2014
DEC 13	1,220,932	CHEQUE NO. 7006420	S12014021400091082030	14-02-2014
TOTAL SRB	10,043,138			

7. The representative of M/s.OCS Pakistan (Pvt.) Limited, vide their email dated 17-02-2014 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 whom the letter of suspension was delivered.



8. In view of all above, since, M/s.OCS Pakistan (Pvt.) Limited took the major remedial action and made the payment of Sindh sales tax amounting to Rs.10,043,138/-, therefore, taking a lenient view and for the purpose of carrying on their business activity, the suspension of the registered person is hereby revoked with immediate effect. I further order to activate the User ID and Password of the registered person enabling him in filing of Sindh sales tax returns for the tax periods from February, 2013 to December, 2013 and attachment of the scanned copies of purchase invoices for the tax periods from July, 2011 to January, 2013.

9. This order contains seven (04) pages, each bearing my seal and initial.

Through Courier Service.


M/s. OCS Pakistan (Pvt.) Limited,
SNTN-S0860540-8
Worldwide House C-17, Krongi Road,
DHA Phase, Karachi.


(Anbreen Fatima)
ASSISTANT COMMISSIONER

C.c to;

1. Member (Taxation), Sindh Revenue Board, Karachi.
2. The Chairperson, Punjab Revenue Authority, PRA House, 5-B, Danepur Road, GOR-I, Lahore.
3. Chief Collector Customs (Enforcement South), Custom House, Karachi.
4. Chief Collector Customs (Preventive South), Custom House, Karachi.
5. Chief Commissioner LTU, PIC Towers, Moulvi Tamizuddin Road, Karachi.
6. Chief Commissioner, RTO-I/II/III KARACHI, Income Tax House, 6th Floor, 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. The Commissioner-I, Sindh Revenue Board, Karachi.
10. The Commissioner-II, Sindh Revenue Board, Karachi.
11. National Institutional Facilitation Technologies (Private) Limited, 5th Floor, A.W.T Plaza, I.I Chundrigar Road, Karachi.
12. Standard Chartered Bank (Pakistan) Limited, Standard Chartered Bank Building I.I Chundrigar Road, Karachi.
13. JS Investments Limited, The Forum, 7th Floor, Khayaban-E-Jami, Clifton Centre, Clifton, Karachi.
14. CMPAK Limited, T.F Complex, Mauve Area, G-9/4, Islamabad.
- ✓15. Mr. Shahid-ul-Ghanin Head of IT, SRB, for placing it on SRB website.
16. Mr.Imtiaz Ahmed Khan, C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
17. All Assistant Commissioners, SRB.
18. Mr.Shaiq Jafri, Project Manager, PRAL in SRB.
19. Mr. Javed Akhtar, Manager Call Centre, SRB.
20. D.C (Audit), SRB.




(Anbreen Fatima)
ASSISTANT COMMISSIONER