



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Commissionerate of SRB-III  
12<sup>th</sup> Floor Shaheen Complex,  
M.R Kiyani Road, Karachi  
**Dated: 16<sup>th</sup> October, 2018**

**NO.SRB-COM-III/AC-Unit-12/S.B/Orient/2018/111326**

**ORDER FOR REVOCATION OF SUSPENSION**

Name & SNTN of Suspended Person:	<b>M/s. Orient Rental Modaraba (SNTN-7575082-7).</b>
Address:	Plot No.9, Sector 24, Korangi Industrial Area, Karachi
Date of Institution:	01-10-2018.
Reason for Suspension:	Non-compliance of the provisions of section 9, 17 & 30 of the Sindh Sales Tax on Services Act, 2011 and rules 12, 13 & 30 of Sindh Sales Tax on Services Rules, 2011.
Tax Periods:	October, 2017 to November, 2017

**BRIEF FACTS OF THE CASE:**

M/s. Orient Rental Modaraba are registered with Sindh Revenue Board ('SRB') having SNTN: 7575082-7, for providing or rendering the taxable services classified under tariff heading 9813.3000 of the 2<sup>nd</sup> Schedule of the Sindh Sales Tax on Services Act, 2011 (hereinafter the "Act, 2011"). The registered person are required to comply with the provisions of section 3, 8, 9, 17 & 30 of the Act, 2011 read with rule 12, 13, 14 & 30 of the Sindh Sales Tax on Services Rule, 2011 (hereinafter the "Rules, 2011").

**02.** During the scrutiny of tax profile of the registered person, the following discrepancies were found:

- *Failed to e-file the true & correct Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12, 13 & 30 of the Rules, 2011 for the tax periods August, 2017 to November, 2017;*
- *The registered person has provided services in respect of leasing, operation and maintenance in accordance with rule 30 of the Rules, 2011 during the tax periods August, September, October and November, 2017; however, has failed to deposit Sindh Sales Tax for the aforesaid periods.*

**03.** Accordingly, notice for suspension of registration bearing No. SRB-COM-III/AC-11/2018/Orient/111304 dated: 01-10-2018 was served upon the registered person under section 25(1)(a)(ii) of the Act, 2011 read with SRB Circular No.02 of 2013 dated: 08-02-2013 and rule 10 of the Rules, 2011. Whereby, the SRB registration of the M/s. Orient Rental Modaraba was suspended on account of violation of the aforesaid provisions of the law. The registered person was advised to take the remedial actions by 08-10-2018 for revocation of the instant suspension as failing to do so shall further lead to cancellation of registration.



04. On 10<sup>th</sup> October, 2018; the registered person has submitted reply vide letter Ref: No.Nil dated:10.10.2018; wherein they stated that the company has started business from 17.11.2018 and obtained registration with FBR on 11.09.2017 and subsequently, obtained registration with SRB. Furthermore, the registered person in support of their stance has also submitted the documents of approval for formal listing and quotation of shares in Pakistan Stock Exchange i.e from dated 14.11.2017 and certificate of minimum subscription issued by Security and Exchange Commission Pakistan dated 24.11.2017. Also, examination of their annual financial statement for the year ended 2018 has also revealed that the same was prepared from the period of November, 2017 onward. In light of above facts, the registered person stated that they are liable to file the tax return from the tax period October and November, 2017 and accordingly submitted a cheque bearing No. 98065263 dated 10.10.2018 amounting to Rs. 20,000/- on account of penalty under section 43(2) of the Act, 2011.

05. I have gone through the submissions made by M/s. Orient Rental Modaraba and came to conclusion that since, the registered person has obtained its registration with SRB immediately after obtaining registration with FBR therefore, penalty of non-filing pertains to October and November, 2017 as discussed in para 4/N supra, and has to be deposited after restoration of the registration profile. Considering the plea of the registered person as a matter of procedure on suspension of registration, the tax profile of the registered person is suspended on e/i.srb official portal due to which the taxpayer neither can e-file/revise the returns, nor can generate the PSID on their own SNTN. Therefore, taking lenient view, for the purpose of carrying on their business activity and for further compliance on remedial actions the suspension of registration is hereby revoked **with immediate effect**.

06. M/s. Orient Rental Modaraba are required to:

a) *file true & correct tax returns as per law for the tax periods October,2017 and November,2017 **immediately** after restoration of registration.*

07. This order contains two (02) pages, each bearing my seal & initial.

(Zohaib Athar)

Assistant Commissioner (Unit-12)

**M/s. Orient Rental Modaraba**

Plot No.9, Sector 24, Korangi Industrial Area  
Karachi.

**Copy forwarded to:**

1. Mr. Shaiq Jafri, Chief Manager (PRAL), in Sindh Revenue Board, Karachi.
2. Member (Operations), Sindh Revenue Board, Karachi.
3. The Commissioner-III, Sindh Revenue Board, Karachi.
4. Mr. Zaheer Hussain (AC/Cluster Head) SRB.
5. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
6. Manager Call Centre, SRB.

(Zohaib Athar)

Assistant Commissioner (Unit-12)