



No. SRB-Com-I/AC-1/TEL/Risk.Associates/2018/5897

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Commissionerate-I  
12<sup>th</sup> Floor Shaheen Complex,  
M.R Kiyani Road, Karachi

Dated 19<sup>th</sup> March, 2018

**ORDER FOR REVOCATION OF SUSPENSION**

|                                 |   |
|---------------------------------|---|
| Name & NTN of Person Suspended: | M/s. Risk Associates (Private) Limited, SNTN- S3625423-1  |
| Address:                        | Suite 301, Level 2, Level 2, IT Park, Tariq Centre, Plot No. 1-C, Commercial Area, Tariq Road, Karachi.                             |
| Date of Institution:            | 06-03-2018  |
| Reason for Suspension           | 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 |
| Tax Periods:                    | February 2017 to February 2018  |

Brief facts of the case are that M/S. Risk Associates (Private) Limited bearing SNTN No. S3625423-1 are registered with SRB as a service provider in respect of telecommunication services which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading 98:12 and sub-tariff heading thereof.

2. Scrutiny of their tax profile revealed that they failed to deposit the SST amount as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the 2011-Act") read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the 2011-Rules") for the tax periods from October 2017 to February 2018 and failed to e-file the SST returns as required under section 30 read with Rule 11, 12, 13 and 14 of the said Rules-2011 pertaining to the tax periods February 2017 to February 2018.

3. Accordingly, notice bearing No. SRB-Com-I/AC-1/TEL/Risk.Associates/2018/5865 dated 6-3-2018 was served upon the registered person 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 whereby the registration of M/s Risk Associates was suspended for violation of aforesaid provisions of the law. The registered person was required to comply with the said provisions of the Act-2011 and the Rules made thereunder by taking the remedial action provided therein.

4. On 15-3-2018, Mr. Raees-ul-Hassain, Director Finance appeared and filed letter No.14-3-2018. On 17-3-2018 and 19-3-2018, Mr. Zulfiqar Ali from M/s Zulfiqar Ali & Co. appeared on behalf of the registered person and produced the copies of payorders for the following amounts:

| Tax Period   | Tax Amount     | Payorder No. | Default Surcharge | Payorder No. |
|--------------|----------------|--------------|-------------------|--------------|
| Oct-17       | 216,934        | 4707889      | 7,077             | 4707933      |
| Nov-17       | 92,035         | 4707890      | 2,288             |              |
| Dec-17       | 232,350        | 4707891      | 3,910             |              |
| Jan-18       | 104,612        | 4707892      | 948               |              |
| Feb-18       | 321,535        | 4707892      | 1,748             |              |
| <b>Total</b> | <b>967,466</b> |              | <b>15,971</b>     |              |



5. Through aforesaid letters, the Director, *inter alia*, contended that he was not in a position to attend the office properly due to Asthmatic attacks and low hemoglobin for the last 5-6 months and the person, who was assigned the job of filing of return, has left the company. He requested to restore the registration so as he can generate the PSID, deposit the tax amount and e-file the returns within two days of deposit of said tax amount.

6. I have heard the representative of M/s Risk Associate (Pvt) Ltd and came to the conclusion that, as a matter of procedure, on suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID on its NTN. Since the registered person has shown the original payorder (copies provided), therefore, taking a lenient view and for purpose of carrying on their business activity and to take the remedial action provided in this office notice dated 6-3-2018, the suspension of the registered person is hereby **revoked with immediate effect**.

7. M/s Risk Associates (Pvt) Limited are required to:

- a) generate PSID against said payorders immediately on restoration of registration,
- b) e-file the returns by 22-3-2018 i.e. within two days of deposit of tax amount
- c) deposit the tax amount and e-file the tax returns in the time and manner prescribed under the provisions of the Act-2011 and the Rules made thereunder going forward.

8. This order contains two (02) pages, each bearing my seal and initial.

(Vickey K. Dhingra)

Assistant Commissioner (Unit-01)

Mr. Shaiq Jafri,  
Chief Manager,  
PRAL in SRB.

**Copy to;**

1. The Commissioner-I, Sindh Revenue Board, Karachi.
2. The Commissioner-II, Sindh Revenue Board, Karachi.
3. The Commissioner-III, Sindh Revenue Board, Karachi.
4. The Commissioner-IV, Sindh Revenue Board, Karachi.
5. The Commissioner (Sukkur & Hyderabad), Sindh Revenue Board, Hyderabad.
- ✓ 6. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
7. M/s Risk Associates (Private) Limited, Suite 301, Level 2, IT Park, Tariq Centre, Plot No. 1-C, Commercial Area, Tariq Road, Karachi.
8. Manager Call Centre, SRB.

(Vickey K. Dhingra)

Assistant Commissioner (Unit-01)