



SRB-Com-I/AC-1/TEL/Wateen/2018/V-25/6107

GOVERNMENT OF SINDH
SINDH REVENUE BOARD

Commissionerate-I
12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated 19th May, 2018

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Wateen Telecom Limited, SNTN-S2397565-2
Address:	Main Walton Road, Opp. Bab-E-Pakistan, Walton Cantt, Lahore.
Date of Institution:	16-5-2018
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:	April-2018

Brief facts of the case are that M/s Wateen Telecom Limited bearing SNTN No. S2397565-2 are registered with SRB as a service provider in respect of telecommunication 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") 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 period April-2018.

3. Accordingly, notice bearing SRB-Com-I/AC-1/TEL/Wateen/2018/V-25/6064 dated 16-5-2018 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 Wateen Telecom Limited was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was required to comply with the said provisions of the Act-2011 and the Rules made thereunder before 31-5-2018 failing to which the case shall be proceeded for cancellation of registration.

4. Mr. Muhammad Waqas Akram, Assistant Manager Taxation, on behalf of M/s Wateen Telecom Limited submitted scanned copy of payorder No.00016899 amounting to **Rs.26,233,590/-** through email dated 18-5-2018 wherein he informed that the principle amount of SST is of Rs.26,219,230/- and default surcharge under section 44 of the Act-11 is Rs.14,360/-. He requested to restore the registration so as he can generate the PSID, deposit the tax amount on the same day.

5. I have heard the representative of M/s Wateen Telecom Limited 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 M/s Wateen Telecom Limited has provided scanned copy of payorder,



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 16-5-2018, the suspension of the registered person is hereby **revoked with immediate effect**.

6. M/s Wateen Telecom Limited are required to:
- generate PSID against said payorders immediately on restoration of registration,
 - e-file the returns within 2 days of deposit of tax amount,
 - 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.
7. 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;

- Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
- M/s. Wateen Telecom Limited, Main Walton Road, Opp. Bab-E-Pakistan, Walton Cantt, Lahore.
- Manager Call Centre, SRB.

(Vickey K. Dhingra)
Assistant Commissioner (Unit-01)

