

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

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

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Fiber Link (Private) Limited, SNTN-3155596-9
Address:	Plot # FL-3, Bungalow A-6, Block - 5, Clifton Road, Karachi.
Date of Institution:	13-6-2018
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

Brief facts of the case are that M/s Fiber Link (Private) Limited bearing SNTN No.3155596-9 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") 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.

3. Accordingly, notice bearing SRB-Com-I/AC-1/ISP/Fiberlink/2017/V-19/6220 dated 13-6-2018 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 Fiber Link (Private) 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 failing to which the case shall be preceded for cancellation of registration.

4. On 19-11-2018, Mr. Noman Zaheeruddin, Accounts Officer on behalf of M/s Fiber Link (Private) Limited submitted three payorders for the following tax periods. Details of the same are given as under:

S.	Tax Period	P.O No.	P.O Date	Amount	Default Surcharge	Penalty U/s 43(3)	Total Payable
1	Jul-18	05749785	16-11-18	74,972/-	37,081/-	91,029/-	1,948,684/-
2	Aug-18	05749787	16-11-18	1,183,779/-			
3	Oct-18	05749784	16-11-18	561,823/-			
Total				1,820,574/-			



5. Mr. Noman Zaheeruddin requested to restore the registration so as they can generate the PSID, deposit the tax amount.

I have heard the representative of M/s Fiber Link (Private) 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. In order to facilitate the registered person and to generate PSID and make payment of tax, the suspension of the registered person is hereby **revoked with immediate effect for five days till 23.11.2018.**

7. Therefore, M/s Fiber Link (Private) 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 default surcharge amounting to **Rs.37,081/-** and penalty amounting to **Rs. 91,029/-** within two days of restoration of registration.
8. This order contains two (02) pages, each bearing my seal and initial.

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

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

Copy to;

- ✓ Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
- M/s Fiber Link (Private) Limited, Plot # FL-3, Bungalow A-6, Block - 5, Clifton Road, Karachi.
- Manager Call Centre, SRB.


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