



NO. SRB-COM-I/Unit-02/2019/1002

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Commissionerate – I

Shaheen Complex, 9<sup>th</sup> Floor, Karachi

Dated: 19<sup>th</sup> November, 2019

**ORDER FOR RESTORATION OF SUSPENSION OF  
M/S. COOK CATERING SERVICES (PRIVATE) LIMITED**

Name & NTN of Person Suspended:	M/s. COOK CATERING SERVICES (PRIVATE) LIMITED SNTN: 7891921-1
Address:	House # A-28, Phase-II, Gulshan-E-Hadeed, Steel Town, Karachi.
Date of Institution:	10 <sup>th</sup> October, 2019
Reason for Suspension	<ul style="list-style-type: none"><li>• Non-compliance of the provisions of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and rule 12, 13 and 14 of the Sindh Sales Tax on Services Rules, 2011.</li><li>• Non-compliance of Government statutory notices issued to the registered person.</li></ul>
Tax Periods	December, 2017 to June, 2019

Brief facts of the case are that M/s. Cook Catering Services (Private) Limited (hereinafter referred as 'the registered person') having SNTN: S7891921-1 are registered with Sindh Revenue Board under the category of "services provided or rendered by Caterers, Suppliers of Foods & Drinks" classified under tariff heading 9801.5000 to the second schedule of Sindh Sales Tax on Services Act, 2011 (hereinafter "Act, 2011").

2. Whereas, scrutiny of tax profile of the registered person revealed that they have provided taxable services amounting to Rs. 4,207,949/- involving Sindh sales tax amount of Rs. 547,036/- to three companies namely (i) M/s Tenesa Generasi Limited (ii) M/s Cargill Pakistan Agri Foods (Pvt) Limited (iii) M/s Pak Pacific Container Terminal (Pvt) Limited for the various tax periods. According to the registered person, the service recipient had also withheld and deducted Sindh sales tax amount of Rs. 109,465/- as per provision of Sindh Sales Tax Special Procedure Withholding Rules, 2014. This means, they have paid total SST in SRB treasury amounting to Rs. 437,571/- (547,036 – 109,465) against the said companies during the tax-periods February, 2018 to June, 2019. Whereas, perusal of the monthly Sindh sales tax return for Withholding Agent (SSTW-03) as filed by three companies namely (i) M/s Tenaga Generasi Limited (ii) M/s Cargill Pakistan Agri Foods (Pvt) Limited (iii) M/s Pak Pacific Container Terminal (Pvt) Limited reveal that they have received the taxable services of "Catering/Canteen Contractor services" amounting to Rs. 10,132,894/- involving Sindh sales tax of Rs. 1,313,569/-. They had also withheld SST that amount to Rs. 262,714/-.

Sindh Revenue Board, 9<sup>th</sup> Floor, Shaheen Complex Building, M.R. Kiyani Road, Karachi  
Phone: No.021-99217800 Ext.147, Email: [muhammad.ali@srb.gos.pk](mailto:muhammad.ali@srb.gos.pk)



Consequently, the registered person had short paid/not paid the remaining SST amount of **Rs. 613,281/-** (1,313,569 total SST – 262,714 tax withheld – 437,571 tax paid) which were charged and collected by the registered person during the tax periods December, 2017 to June, 2019. Therefore, such act of misrepresentation, and concealment of the actual facts were the serious violations of aforesaid provisions of the Act-2011 and the rules made thereunder.

3. Hence, they had failed to declare and deposit actual quantum of services, as provided to above-mentioned companies, during the tax-periods December, 2017 to June, 2019, in the time and manner as prescribed under section 9 & 17 of the Act, 2011 read with rule 14 of the Rules, 2011. They had also failed to e-file true and correct monthly Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12 of the Rules, 2011, in the time limitation and the manner as prescribed under rule 13 of the Rules, 2011, for the aforesaid tax periods. Moreover, the registered person had also failed to respond to short-payment notices bearing no. No.SRB-COM-I/AC-02/2019/236 dated 20.08.2019 and No.SRB-COM-I/AC-02/2019/471 dated 26.09.2019 as issued to them during the course of time.

4. Therefore, this office notice bearing No.SRB-COM-I/AC-02/2019/630 dated 10<sup>th</sup> October, 2019 was served upon the registered person under section 25 of the Act, 2011 read with Circular No. 02 of 2013 and Rule 10 of the Rules, 2011, whereby, the registration of the registered person was suspended with immediate effect, for the violation of aforesaid provisions of the law.

5. The registered person was advised to take certain remedial actions, as mentioned below, by 17-10-2019 so that the suspension may be revoked:-

- to discharge all the due Sindh sales tax liability along with default surcharge under section 44 of the Act-2011 under the Government of Sindh head of account B-02384, for the aforementioned tax periods and deposit the due tax amount;
- to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the said tax periods.

The registered person was also informed that the failure to comply with said notice shall lead to cancellation of their registration with SRB

6. In compliance to this office suspension letter bearing no. 630 dated 10.10.2019, M/s Gulzar Associates', an authorized representative of the registered person (here-in-after referred to as "the AR"), has submitted a written response bearing no. 3080 dated 24.10.2019 to the office of undersigned. The AR has also submitted a copy of paid CPR on 14.11.2019, bearing no. S1-20191111-2166-1108925 dated 11.11.2019, having value amounting to Rs.150,000/-, being the partial payment of Sindh sales tax (actual value being Rs. 613,281/-) as confronted vide the instant suspension notice and prior short-payment notices. The AR has also committed to deposit outstanding dues, however, require time to reconcile the confronted figures and short-paid amounts. The AR has also requested to restore their registration so that they may access their account and also e-file their monthly Sindh sales tax returns.





7. I have gone through the submissions of the registered person 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 can neither e-file the return nor can generate the PSID on their SNTN. Since, the registered person has partially made the payment of Rs. 150,000/- out of Rs. 613,281/- as confronted vide suspension notice and also assured to deposit the outstanding dues, therefore, taking a lenient view and for the purpose of carrying on their business activity and subsequent remedial actions to be taken by the registered person, the suspension of the registered person, made through this office notice bearing No.SRB-COM-I/AC-02/2019/630 dated 10-10-2019, is hereby **revoked with immediate effect**. In case of failure to fulfil the stated remedial actions, registration of taxpayer may be subject to suspension again.

8. This order contains Three (03) pages, each bearing my seal and initial.

(MUHAMMAD ALI SIDDIQUI)  
Assistant Commissioner (Unit-02)

**Copy for Information to:**

1. The Chairperson, Punjab Revenue Authority, PRA House, 5-B, Danapur Road, GOR-I, Lahore.
2. Chief Collector Customs (Enforcement South), Custom House, Karachi.
3. Chief Collector Customs (Preventive South), Custom House, Karachi.
4. Chief Commissioner LTU, PIC Towers, Moulvi Tamizuddin Road, Karachi.
5. Chief Commissioner, RTO-I/II/III KARACHI, Income Tax House, 6<sup>th</sup> Floor, Income Tax Building, Shahrah-e-Kamal Atta Turk, Karachi.
6. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad.
7. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
8. The Commissioner-I, Sindh Revenue Board, Karachi.
9. The Commissioner-II, Sindh Revenue Board, Karachi.
10. The Commissioner-III, Sindh Revenue Board, Karachi.
11. The Commissioner-IV, Sindh Revenue Board, Karachi.
12. The Commissioner (Sukkur & Hyderabad), Sindh Revenue Board, Hyderabad.
13. M/s Tenaga Generasi Limited, Dawood Centre, M T Khan Road, PIDC, Karachi.
14. M/s Cargill Pakistan Agri Foods (Pvt) Limited, 5<sup>th</sup> Floor, Tower B, Technology Park, Shara E Faisal, Karachi.
15. M/s Pak Pacific Container Terminal (Pvt) Limited, Bahria Complex IV, 1<sup>st</sup> Floor, Chaudhry Khaliq – Uz – Zaman Road, Karachi.
16. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
17. C.E.O PRAL, House # 28, Street 37, F-6/1, Islamabad.
18. Mr. Shaiq Jafri, Chief Manager, PRAL in SRB.
19. Manager Call Centre, SRB.



(MUHAMMAD ALI SIDDIQUI)  
Assistant Commissioner (Unit-02)