



OFFICE OF THE
DEPUTY COMMISSIONER
SINDH REVENUE BOARD
GOVERNMENT OF SINDH

NO.SRB/Unit-IV/Franchise/ICI./2022/88549

Dated: 19th December, 2022

M/s International Learning Centre (Private) Limited,
Suite No. 105-107, Progressive Center,
Shahra-E-Faisal, PECHS, Karachi

SUBJECT: **SUSPENSION ORDER --- M/S INTERNATIONAL LEARNING CENTRE (PRIVATE) LIMITED HAVING SNTN# 1697927-3**

Whereas, M/s International Learning Centre (Private) Limited having SNTN# 1697927-3 (hereinafter referred to as "registered person") is registered with Sindh Revenue Board "SRB" under service category of "Franchise". The said services are chargeable to the SST under section 3, 8 read with tariff heading 9823.6000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the Act-2011") read with the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules-2011") at the rates prescribed therein.

02. Perusal of their SST profile shows that the registered person has failed to deposit monthly Sindh sales tax for the tax periods **November 2020 to October 2022** and failed to e-file monthly returns thereof. Moreover, registered person has failed to furnish audited accounts for the financial years 2015 to 2022 as required under section 26(5) of the said Act-2011, registered person is under mandatory obligation to furnish audited financial statements within sixty days from the date of audit report of the auditor. This is contravention of provisions of section 8, 9, 17, 26(5) and 30 of the Act-2011 read with rules prescribed therein and same are subject to penalties prescribed under S.No.02, 03 and 12 of the Table under section 43 of the Act-2011 and also subject to levy of default surcharge under section 44 of the Act-2011. **Registered person was served notice dated 08.12.2022, however, registered person failed to comply with the same.**

03. Now, this order is being issued under section 25 of said Act-2011 read with Circular No.02 of 2013 and Rule 10 of the Sindh Sales Tax on Services Rules, 2011 to the effect that your registration is hereby suspended with immediate effect. However, your suspension shall be revoked if you take following actions by **02-01-2023**:

- to discharge **all your Sindh sales tax dues** along with default surcharge under section 44 of the Act-2011 and penalties under section 43 of the Act-2011 for aforementioned tax period and deposit the same in the Government of Sindh head of account B-02384.
- to e-file monthly Sindh sales tax returns for the said tax periods.

04. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **02-01-2023**, your case shall be further proceeded for cancellation of your registration with SRB. If you wish to be heard in person or through your duly authorized representative, you may appear for hearing

Address: Bungalow No: A-4, Jaffria Housing Society, Main Shikarpur Road, Sukkur

Tel: 071-9330994-6

Email: vickey.dhingra@srb.gos.pk

Website: www.srb.gos.pk

on **26.12.2022 @ 3:00 PM** in the office of undersigned along with written defence, if any, in respect of above remedial actions.

05. This notice and suspension of registration are without prejudice to the penal action, prosecution action and recovery action as may be taken against you in accordance with the provisions of the Act-2011 and the Rules-2011.


(Vickey K. Dhingra)
Deputy Commissioner (Unit-21)

Copy to:

1. Commissioner-III, SRB, Karachi,
2. Chief Manager, PRAI., Sindh Revenue Board, 6th Floor Shaheen Complex, M.R Kiyani Road, Karachi,
for suspending the registration of registered person,
- ✓ 3. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.

