



NO.SRB-COM-I/AC-04/BSS/2022/88586  
SINDH REVENUE BOARD  
GOVERNMENT OF SINDH  
Karachi Dated, 19<sup>th</sup> December, 2022.

## ORDER FOR SUSPENSION OF REGISTRATION

Name & SNTN of Person Suspended	M/s Decagon Pakistan (Pvt.) Limited, SNTN:7401018-3
Address	Plot No.10/C, 9 <sup>th</sup> Zamzama Lane, Phase-V, DHA, Karachi South
Date of Institution	19 <sup>th</sup> December 2022
Reason for Suspension	Non-compliance of section 9, 17 & 30 of the Sindh Sales Tax on Services Act, 2011
Tax Periods	September 2021 to October 2022

### BRIEF FACTS OF THE CASE:

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (referred to as "Act, 2011"), which provides that registration of a registered person may be suspended where the registered person "has failed to comply with its obligations under this Act". The relevant provision for the sake of clarity is reproduced as under:

#### **Section 25. Suspension of registration... (1)**

*a) the Board or any officer of the SRB, authorized by the Board in this behalf, may suspend the registration of a person if it believes that the person---*

- i. ....*
- ii. failed to comply with its obligations under this Act;"*

02. In addition to the above stated provision, rule 10 of the Sindh Sales Tax on Services Rules, 2011 (refer to as "Rules, 2011") also provide:

#### **Rule 10. Suspension and cancellation of the registration.- - (1)**

*Where a registered person commits any act of fraud or deliberate and intentional non-payment, short payment or evasion of tax or [non-filing of returns for four consecutive tax periods], the Board or an officer of SRB authorized by the Board in this behalf*

Sindh Revenue Board, 2<sup>nd</sup> Floor, Shaheen Complex Building, M.R Kiyani Road, Karachi  
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*may without prejudice to any other action under the law for the time being in force, suspend the registration of such person.....”*

03. Whereas, the scrutiny of Sindh sales tax profile of M/s Decagon Pakistan (Pvt.) Limited (hereinafter to be referred to as “the registered person”), having SNTN: 7401018-3, maintained with the Sindh Revenue Board reveals that the registered person has failed to e-file the true & correct Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12, 13 of the Rules, 2011 for the tax periods from **September 2021 to October 2022** and has also failed to discharge its due Sindh sales tax liabilities in terms of section 9 read with section 17 of the Act, 2011.

04. In this regard, this office informed the registered person several times about the aforesaid offence committed by it however, the registered person failed to take appropriate action on it. It is pertinent to mention that a notice before suspension vide No. SRB-COM-I/AC-04/BSS/2022/81074 dated 05<sup>th</sup> December, 2022 was also served to the registered person for compliance by 12-Dec-2022. However, it has been regrettably noted that said notice remained un-responded yet.

05. Now, this order is being issued to the registered person under section 25 of the Act, 2011 read with Rule 10 of the Rules, 2011 further read with Circular No.02 of 2013 to the effect that his registration is hereby suspended with immediate effect. However, his suspension shall be revoked if he will take the following remedial actions in the manner prescribed in Act, 2011 and rules made thereunder;

- i. e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the said tax periods; and*
- ii. deposit all the due Sindh sales tax liabilities along with default surcharge under section 44 of the Act-2011 into Sindh Government's prescribed head of account 'B-02384'.*

06. This order of suspension is without prejudice to the adjudication action, penal/prosecution/recovery action as may be taken against the registered



person (M/s. Decagon Pakistan (Pvt.) Limited) in accordance with the provisions of the Act, 2011 and rules made thereunder.

07. Please note that copy of this notice is also forwarded to registered email ID <[finance@lootlo.pk](mailto:finance@lootlo.pk)> mentioned at the tax registration profile of the registered person in terms of section 75 of the Act, 2011 read with rule 60 of the Rules, 2011 and the rule made thereunder. In case of any query or clarification, please contact at <[sajid.samo@srb.gos.pk](mailto:sajid.samo@srb.gos.pk)> or call at (021)-99217800 Ext-227.

**(SAJID ALI SAMO)**

Assistant Commissioner (Unit-04)

Through Courier Service:

**M/s Decagon Pakistan (Pvt.) Limited,**

SNTN: 7401018-3

Plot No. 10/C, 9th Zamzama Lane,  
Phase -V, DHA, Karachi South.

Copy for Information to:

1. The Senior Member (Operations), Sindh Revenue Board, Karachi.
2. The Commissioner-I, Sindh Revenue Board, Karachi.
3. The Project Manager, PRAL, Sindh Revenue Board, Karachi for appropriate action on suspension with immediate effect.
4. Deputy Commissioner (IT), SRB, for placing it on SRB website
5. Cluster-in-Charge Unit 4, Sindh Revenue Board, Karachi.
6. Manager Call Centre, Sindh Revenue Board, Karachi.
7. M/s 1 Link (Private) Limited, 212, Office Wing Park Tower Clifton, Karachi.
8. M/s Albaraka Bank (Pakistan) Limited, 162, Banglore Town, Main Shakra -e-Faisal, Karachi.
9. M/s Allied Bank Limited, 3-4 Tipu Block, Garden Town, Kalma Chowk, Lahore.
10. M/s Dubai Islamic Bank, DC-7, Hassan Chambers, Block-7, Kehkashan, Clifton, Karachi South.
11. M/s National Bank of Pakistan, NBP House, I.I Chundrigger Road, Karachi West.
12. M/s NRSP Microfinance Bank Ltd, Chak # 10 B.C, near Baghdad Railway Station, Hasilpur Road, Bahawalpur.

**(SAJID ALI SAMO)**

Assistant Commissioner (Unit-04)

