



SRB/Com-I/AC-1/Tracking/TPL/V-24/2017/5836

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate-I
12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated 22nd February, 2018

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. TPL TRAKKER LIMITED, SNTN-S3269849-6
Address:	39-K, Block-6, PECHS, Karachi.
Date of Institution:	16-2-2018
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:	December 2017 and January 2018

Brief facts of the case are that M/s TPL Trakker Limited ("TPL") bearing SNTN No. 3269849-6 are registered with SRB as a service provider in respect of telecommunication including the tracking 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 pertaining to the tax periods December 2017 and January 2018.

3. Accordingly, notice bearing No.SRB/Com-I/AC-1/Tracking/TPL/V-24/2017/5818 dated 16-2-2018 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 TPL Trakker Limited was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was were required to comply with the said provisions of the Act-2011 and the Rules made thereunder before 03-3-2018 failing to which the case shall be proceeded for cancellation of registration.

4. On 22-2-2018, Mr. Asif Dofani, Manager Sales Tax from M/s S.M.Rehand & Co. appeared and filed letter No.Nil dated 21-2-2018. Through said letter, M/s TPL produced two payorders amounting to Rs.6,000,000/- bearing No.15800484 and Rs.8,000,000/- bearing No.15800485. They further submitted that the tax amount for December 2017 is Rs.8,911,536/- and default surcharge is Rs.87,987/- whereas for January 2018, the tax amount is Rs.5,850,638/- and default surcharge is Rs.9,367/-. M/s TPL further submitted that Rs.1,000,000/- has already been deposited before the suspension of registration vide CPR No.S1-20180220-0002-1186542 dated 20-2-2018 being the tax amount for December 2018. M/s TPL undertakes as follows:

- i. That the mentioned payments pertains to SST for tax periods December 2017 and January 2018



- ii. That they have made the entire output tax invoices for the said tax periods against mentioned payorders and CPR dated 20-2-2018 bearing tax amount of Rs.1,000,000/-.
5. M/s TPL requested to restore the registration so as they can generate the PSID, deposit the tax amount on the same day and e-file the returns within two days of deposit of said tax amount.
6. I have heard the representative of M/s TPL 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 TPL has provided original payorders, 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 16-2-2018, the suspension of the registered person is hereby **revoked with immediate effect**.
7. M/s TPL are required to
- generate PSID against said payorders immediately on restoration of registration,
 - e-file the returns by 26-2-2018 i.e. within two days of deposit of tax amount
 - deposit the late payment penalty of Rs.445,577/- and Rs.292,532/- being 5% 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.
8. 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;

- The Commissioner-I, Sindh Revenue Board, Karachi.
- The Commissioner-II, Sindh Revenue Board, Karachi.
- The Commissioner-III, Sindh Revenue Board, Karachi.
- The Commissioner-IV, Sindh Revenue Board, Karachi.
- The Commissioner (Sukkur & Hyderabad), Sindh Revenue Board, Hyderabad
- ✓ Mr. Shahid-ul-Ghanin Head of IT, SRB, for placing it on SRB website.
- M/s Tpl Trakker Limited, 39-K, Block-6, PECHS, Karachi.
- Manager Call Centre, SRB.

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

