

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**Commissionerate-I  
12<sup>th</sup> Floor Shaheen Complex,  
M.R Kiyani Road, Karachi  
Dated 22<sup>nd</sup> March, 2018**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s. Wateen Telecom Limited, SNTN-S2397565-2
Address:	Main Walton Road, Opp. Bab-E-Pakistan, Walton Cantt, Lahore.
Date of Institution:	16-3-2018
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:	January 2018 & February 2018

Brief facts of the case are that M/s Wateen Telecom Limited bearing SNTN No. S2397565-2 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 period(s) January 2018 & February 2018.

3. Accordingly, notice bearing SRB-Com-I/AC-1/TEL/Wateen/2018/V-25/5884 dated 16-3-2018 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 Wateen Telecom 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 21-3-2018, Mr. Aqeel Ahmed, Senior Manager from M/s. A.F Ferguson through email dated 21-3-2018 submitted undertaking on behalf of M/s Wateen Telecom Limited, also provided payorder No.00666730 amounting to **Rs. 7,085,680/-** and cheque No. 34745730 amounting to **Rs. 78,170/-** in respect of principle amount of tax for the tax period February 2018 and default surcharge under section 44 of the Act-2011, respectively. The default surcharge is both tax periods. He further submitted that the SST of **Rs. 8,456,627/-** has already been deposited before suspension of registration for the tax period January 2018 and in this regard provided the scanned copies of PSID NO. 27101771 and deposit slip dated 16.03.2018.

5. M/s Wateen Telecom Limited undertakes as follows:



- i. That the mentioned payment pertains to SST for tax periods February 2018.
  - ii. That they have made the entire output tax invoices for the said tax periods against mentioned payorders.
6. Mr. Mr. Aqeel Ahmed, Senior Manager from M/s. A.F Ferguson requested to restore the registration so as they can generate the PSID, deposit the tax amount on the same day.
7. I have heard the representative of M/s Wateen Telecom 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. Since M/s Wateen Telecom Limited has provided original payorder and has made the payment of SST for the tax period January 2018 vide CPR No. S12018031615691172559, 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 16-3-2018, the suspension of the registered person is hereby **revoked with immediate effect**.
8. M/s Wateen Telecom Limited are required to:
- a) generate PSID against said payorders immediately on restoration of registration,
  - b) e-file the returns within 2 days of deposit of tax amount,
  - c) 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 going forward.
9. 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;**

1. The Commissioner-I, Sindh Revenue Board, Karachi.
2. The Commissioner-III, Sindh Revenue Board, Karachi.
3. The Commissioner-IV, Sindh Revenue Board, Karachi.
4. The Commissioner (Sukkur & Hyderabad), Sindh Revenue Board, Hyderabad.
- ✓ 5. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
6. M/s. Wateen Telecom Limited, Main Walton Road, Opp. Bab-E-Pakistan, Walton Cantt, Lahore.
7. Manager Call Centre, SRB.

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

