

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**Commissionerate-I  
12<sup>th</sup> Floor Shaheen Complex,  
M.R Kiyani Road, Karachi  
Dated 23<sup>rd</sup> October, 2018**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s. Netsat (Private) Limited, SNTN-S2792898-5
Address:	711/908, Kawish Crown, Shahrah-e-Faisal, Karachi.
Date of Institution:	17-10-2018
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:	August-2018 & September-2018

Brief facts of the case are that M/s. Netsat (Private) Limited bearing SNTN No. S2792898-5 are registered with SRB as a service provider in respect of telecommunication 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 August-2018 & September-2018.

3. Accordingly, notice bearing SRB-Com-I/AC-1/TEL/Netsat/2018/V-70/6454 dated 17-10-2018 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. Netsat (Private) Limited was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was required to comply with the said provisions of the Act-2011 and the Rules made thereunder before 01-11-2018 failing to which the case shall be proceeded for cancellation of registration.

4. On 22-10-2018, M/s. Netsat (Private) Limited submitted scanned copies of two original cheques No(s). A-15318416 dated 22-10-2018 amounting to Rs.60,733/- & cheque No. A-15318417 dated 22-10-2018 amounting to Rs. 63,220/- for the tax periods August-2018 & September-2018 respectively against SST liability along with penalty and default surcharge for aforesaid tax periods. The calculation is provided as under:

Tax Period	SST Amount	Penalty	Default Surcharge (till 23-10-2018)	Total Payable
Aug-18	46,000	14,733	787	60,733
Sep-18	48,000	14,433		63,220
<b>Total</b>				<b>123,953</b>



5. 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. Netsat (Private) Limited has provided scanned copies of cheques, 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 17-10-2018, the suspension of the registered person is hereby **revoked with immediate effect**.

6. M/s. Netsat (Private) Limited are required to:

- a) generate PSID against said cheques immediately on restoration of registration,
- b) e-file the returns within 2 days of deposit of tax amount,

7. 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. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
2. M/s. Netsat (Private) Limited, 711/908, Kawish Crown, Shahrah-e-Faisal, Karachi.
3. Incharge, Call Centre, SRB.

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

