



GOVERNMENT OF SINDH
SINDH REVENUE BOARD

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

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Falcon-I Private Limited, SNTN-S2868087-1
Address:	Corporate Headquarters 10-B, Lalazar M.T. Khan, Road Near Bahria Complex II, Karachi – Pakistan.
Date of Institution:	16-10-2018
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 Falcon-I Private Limited bearing SNTN No. S2868087-1 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 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the Act-2011").

2. Scrutiny of their tax profile revealed that they failed to deposit the SST amount as required under section 9 and 17 of the Act-2011 read with rule 14 and 35 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 No. SRB/Com-I/AC-1/Tracking/Falcon-I/V-21/2017/6448 dated 16-10-2018 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 Falcon-I Private Limited was suspended for violation of aforesaid provisions of the law. Moreover, the registered person were required to comply with the said provisions of the Act-2011 and the Rules made thereunder before 31-10-2018 failing to which the case shall be proceeded for cancellation of registration.

4. On 22-10-2018, Mr. Ahsan Iqbal, Manager Sales Tax from S. M Rehan & Co. on behalf of M/s Falcon-I (Pvt) Limited submitted the undertaking along with two original payorders bearing Nos. 01870881 & 01870882 dated 17-10-2018, amounting to Rs.3,000,000/- & Rs.1,000,000/- respectively against Sindh sales tax liability and default surcharge for aforesaid tax periods. He stated that the tax amount of Rs.2,000,475/- for the tax period August-2018 has already been deposited vide CPR # S1-20181015-1084-1155171 & S1-20180929-0002-1319465. The total calculation of SST liability along with penalty and default surcharge is given as under:



Tax Period	Already Late Paid SST	Remaining SST Liability	Total	Penalty			Default Surcharge	Total Payable
				43(3)	43(2)	43(13)		
(a)	(b)	(c)	(d)	(e)	(f)	(g = e + f)	(fill 23-10-2018)	
Aug-18	2,000,475	933,793	2,934,268	146,713	12,333	159,047	20,705	1,272,591
Sep-18		2,986,781	2,986,781	149,339	1,500	150,839	5,913	3,294,372
Total								4,566,964

5. M/s Falcon-I Private Limited undertakes as follows:
- That the mentioned payments pertains to SST for tax period August-2018 & September-2018
 - That they have made the entire output tax invoices for the said tax periods against mentioned payorders.

6. Mr. Ahsan Iqbal, requested to restore the registration so as he 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. He further undertakes to deposit the remaining amount of penalties and surcharge as provided in above table:

7. I have heard the representative of M/s Falcon-I Private 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 Falcon-I Private Limited 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 16-10-2018, the suspension of the registered person is hereby **revoked with immediate effect**.

8. M/s Falcon-I Private Limited are required to:
- generate PSID against said payorders and deposit the aforesaid amount immediately on restoration of registration,
 - deposit remaining amount of **Rs.566,964/-** for aforesaid tax periods within one day of revocation of suspension,
 - e-file the returns within two days of revocation of suspension.

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;

- ✓ Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
- M/s Falcon-I Private Limited, Corporate Headquarters 10-B, Lalazar M.T. Khan, Road Near Bahria Complex II, Karachi – Pakistan.
- Manager Call Centre, SRB.

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

