



No. SRB/KHI/UNIT-20/2021-22/ 52719

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate – IV
Shaheen Complex, 2nd Floor, Karachi
Dated: 22nd December, 2021

ORDER FOR PROVISIONAL REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. I.O Digital (Pvt.) Limited, [SNTN: S6072642-0]
Address:	Office No.302, Building No.39-C, Shahbaz Commercial Lane-4 Defence Housing Authority, Karachi
Date of Institution:	12th November, 2021
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:	May 2020 to August 2021

Whereas, M/s. I.O Digital (Pvt.) Limited are registered with Sindh Revenue Board having SNTN: S6072642-0, are engaged in providing or rendering taxable services of "Other Advertisement including those on web or internet" classified under tariff heading "9802.9000" to the Second Schedule of the Sindh Sales Tax on Services Act, 2011 (referred as "Act, 2011").

2. Scrutiny of their tax profile revealed that they have failed to file their monthly Sindh sales tax return as required under section 30 of the Act, 2011 read with Rule 11,12,13 and 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011") pertaining to the tax periods **May 2020 to August 2021**.

3. Accordingly, order for suspension of the registration bearing reference No. SRB/KHI/UNIT-20/2021-22/39055 dated **12th November, 2021** was served upon the registered person under section 25 of the Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Rules, 2011 whereby the registration of M/s I.O Digital (Pvt) Limited was suspended for violation of aforesaid provisions of the law. Wherein, the registered person was required to comply with the said provisions of the Act, 2011 and the Rules made thereunder within 15 days of the issuance of suspension order; failing to which the case shall be proceeded for cancellation of registration.

4. On 24th November, 2021, Mr. Mustafa Iqbal, representatives from M/s. I.O Digital (Pvt) Limited appeared and placed their submission that their company is undergoing financial crisis due to COVID-19 pandemic and slow economic activity. However, they are ready to file their monthly Sindh sales tax on service return for the tax periods **May 2020 to August 2021**. Moreover, they are ready to pay all tax dues resulting therein within due course of time. Further they assured full compliance regarding filing of their monthly Sindh sales tax return on due date and time in future. Furthermore, they requested to provide extension of 5 days to come up with tax working for determining due tax liability and in the meantime, they are ready to pay SST amount of Rs.963,304/- on account sales tax against M/s. I.O Digital (Pvt.) Limited.



5. On 30th November, 2021 a written letter from M/s. I.O Digital (Pvt.) Limited was received vide reference Nil dated November 30, 2021 wherein they have stated the same reasons as recorded in hearing, however, they further come up with working of tax liability to Rs.2,956,393/- with complete tax breakup. Furthermore, they pleaded that due to Corona pandemic they have lost a lot and we are facing financial crises and request to please allow to make payments in installments. In this regard they enclosed copies of postdated cheques as annexure for sake of computation. In continuation to the same, they submitted two pay order vide P.O No. 15609681 and 15609682 both dated 13.12.2021 to the value of Rs.909,557/- and Rs.160,000/- respectively. They paid Rs.160,000/- on account of penalty under serial 2 of the Table of section 43 of the Act, 2011 for non-filing of monthly return for 16 tax periods as confronted in suspension order.

6. I have heard the representative of M/s I.O Digital (Pvt) 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/e.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID on its NTN. Since M/s I.O Digital (Pvt.) Limited has submitted pay orders amounting to Rs.1,069,557/- and also undertake to deposit remaining SST amount of Rs.2,046,836/- with SRB and post-dated cheques submitted therein. Therefore, taking a lenient view and for purpose of carrying on their business activity and subsequent remedial actions to be taken by the registered person, the suspension of the registered person is hereby **revoked with immediate effect**. In case of failing to fulfilment of stated remedial actions, registration of taxpayer may be subject to suspension.

7. This order contains two (02) pages, each bearing my seal and initial.

(Allah Rakhio Jogi)

Assistant Commissioner (Unit-20)

Copy for Information to:

1. The Member (Operations), Sindh Revenue Board, Karachi.
2. The Commissioner-IV, Sindh Revenue Board, Karachi.
3. The C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
4. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
- ✓ 5. Head of (I.T), Sindh Revenue Board, for placing it on SRB website.
6. Manager Call Centre, Sindh Revenue Board, Karachi.
7. Cluster-in-Charge Unit 20, Sindh Revenue Board, Karachi.

(Allah Rakhio Jogi)

Assistant Commissioner (Unit-20)

