



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD  
Commissionerate-II**

Karachi, dated October 23, 2019

THE PRINCIPAL OFFICER  
M/S ALL PAKISTAN GOODS  
FORWARDING AGENCY  
SNTN: S3302318  
OFFICE NO. 3-4, 1ST FLOOR  
SUPER HILAL BUILDING,  
PLOT NO. AK-1,47/A OLD  
TRUCK STAND, KARACHI

**SUBJECT: NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. ALL PAKISTAN  
GOODS FORWARDING AGENCY (SNTN: S3302318)**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 provides that registration of a registered person can be suspended where registered person "has failed to comply with its obligations under this Act". Rule 10 of the Sindh Sales Tax on Services Rules, 2011 also provides that where a registered person commits any act of fraud or deliberate and intentional non-payment, short payment or evasion of tax or non-filing of returns for four consecutive tax periods, the Board or an officer of SRB authorized by the Board in this behalf may, without prejudice to any other action under the law for the time being in force, suspend the registration of such person.

2. Whereas, scrutiny of your tax profile reveals that you have failed:

- to deposit short paid amount of **Rs.1,033,233/-** (retrieved from the declarations of the SRB registered persons) make the payment of Sindh sales tax on services as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011, read with rule 14 of the Sindh Sales Tax on Services Rules, 2011, pertaining to the tax periods **Aug-2017 to Sep-2019;**

3. Short declaration of sales and non-payment of SST is contravention of aforesaid provisions of the Act-2011 and the rules made thereunder. Record available shows that several SRB registered persons have declared that they have acquired services amounting to Rs.50,626,689/- including SST of Rs.4,156,642/- during Aug-2017 to Sep-2019 from **M/s. All Pakistan Goods Forwarding Agency** and have also paid SST amount of Rs.1,033,233/- to **M/s. All Pakistan Goods Forwarding Agency** for onward deposit with SRB. However, **M/s. All Pakistan Goods Forwarding Agency** have failed to pay SST of Rs.1,033,233/- They were advised vide letters dated 11-5-2019, 19-8-2019, to immediately deposit the short paid amount of **Rs.1,033,233/-** and all SST dues and e-file true and correct monthly Sindh sales tax returns with SRB from Aug-2017 to Sep-2019 as required under section 30 read with Rules 13 of the SST rules, 2011, along with requisite information. However, no compliance was made. This is a serious violation of aforesaid provisions of the Act-2011 and the rules made thereunder.

4. Now, this notice is being issued to you 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 to the effect that **M/s. All Pakistan Goods Forwarding Agency**



Registration is hereby suspended with immediate effect. However, the suspension shall be revoked if you take following remedial actions by **31-10-2019**;

- To declare all sales and discharge all Sindh sales tax dues along with default surcharge under section 44 of the Act-2011 in the Government of Sindh head of account B-02384.
- To e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the said tax periods.
- Submit summary list along with copies of all invoices (taxable as well as non-taxable) issued during July, 2016 up to September, 2019, copies of Income Tax Returns of 2016-17 & 2017-18, Withholding and tax deduction certificates (SSTW-06) of the under-reference tax periods along with payment evidences/ copies of cheques received from the service recipients of above-mentioned tax periods in case your SST is withheld, copies of all bank statements from July, 2016 up to September, 2019 & copies of sales tax returns filed with other Provincial Sales tax Authorities

5. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **31-10-2019**, further necessary action shall be taken as envisaged under the Act.

6. This notice and suspension of registration are without prejudice to the penal action, prosecution action and recovery action as may be taken against **M/s. All Pakistan Goods Forwarding Agency** in accordance with the provisions of the Act or the Rules.



(**Muhammad Danish Khan**)  
Assistant Commissioner (Unit-23)

**C.C to;**

1. The Chairperson, Punjab Revenue Authority, PRA House, 5-B, Danapur Road, GOR-I, Lahore.
2. Chief Collector Customs (Enforcement South), Custom House, Karachi.
3. Chief Collector Customs (Preventive South), Custom House, Karachi.
4. Chief Commissioner LTU, PIC Towers, Moulvi Tamizuddin Road, Karachi.
5. Chief Commissioner, RTO-I/II KARACHI, Income Tax House, 6th Floor, Income Tax Building, Sharah-e-Kamal Atta Turk, Karachi.
6. Chief Commissioner, RTO III Karachi, A-335, Jauhar Chowrangi Road, Gulistan-e-Jauhar, Block-16, Karachi.
7. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad.
8. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
9. The Commissioner-II, Sindh Revenue Board, Karachi.
10. Cluster In-charge (Unit-23)
11. M/s. Orient Energy Systems (Pvt.) Limited, Plot No. 09, Sector 24, Korangi Industrial Area, Karachi.
12. M/s. China-East Resources Import And Export Corporation, Banglow No. 13, 19, Khayaban e Tauheed, Phase-V, DHA, Karachi.

13. M/s. China Electric Power Equipment & Technology Co Ltd, House No. 177-A, Phase-I, DHA, Lahore.
14. M/s. Lucky Cement Limited, 6A, A. Aziz Hashim Tabba Street, Mohammad Ali Housing Society, Karachi.
- ✓ 15. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
16. Mr. Shaq Jafri, Chief Manager, PRAL in SRB.



(Muhammad Danish Khan)  
Assistant Commissioner (Unit-23)