



NO.SRB-COM-III/AC-25/TTA/2022-23/ 123574
SINDH REVENUE BOARD
GOVERNMENT OF SINDH
Karachi, Dated 24th January, 2023.

Assistant Commissioner -25

ORDER SHEET

| | |
|---|---|
| (i) Name and SNTN of the Applicant: | Mr. Pervez Ahmed Khan SNTN: 0532003-8 |
| (ii) Business Name | M/s. Maritime Consultancy Services |
| (iii) Address of the Applicant's Business | Suite No,204 Standard House, I.I. Chundrigar Road, Karachi |
| (iv) Registration Category | Technical Testing and Analysis Services. (Tariff Heading: 9819.9400) |

ORDER No. 3146 /2023 FOR DE-REGISTRATION UNDER SECTION 25A OF THE SINDH SALES TAX ON SERVICES ACT, 2011.

Mr. Pervez Ahmed Khan (hereinafter referred as the registered person), having business name M/s. Maritime Consultancy Services, (having SNTN: S0532003-8) is registered voluntarily with Sindh Revenue Board since 08-09-2020 under the service category "Technical Testing and Analysis Services", classified under tariff heading 9819.9400 to the Second Schedule of Sindh Sales Tax on Services Act, 2011.

02. The registered person, submitted an application for de-registration through their authorized representative "Moore Shekha Mufti Chartered Accountants" under section 25A of the Sindh Sales Tax on Services Act, 2011, with completely filled in original SST-02 form and other relevant documents vide letter no. T1/SRB/7560/22 dated 16th May, 2022, wherein they stated that they are not doing any business activity. However, they are regularly filing monthly sales tax return which is very cumbersome for them.

03. Upon receipt of original and completely filled-in SST-02 Form, the undersigned analysed their application and relevant documents of the registered person and also scrutinized the online record of the said registered person. Since its registration, they have provided services amounting to **Rs. 3,432,969/-** and paid SST of **Rs. 446,286/-** during the tax period October 2020 vide CPR No. S12020110401441061667. Whereas, for the rest of tax periods, they have filed "Null" Sindh Sales Tax (SST) returns.

04. Upon scrutiny of documents and online tax profile of the registered person, following two observations were found:

- The registered person issued the invoice for provision of services on 06-06-2020 but made payment of tax on 04-11-2020 and hence the registered person was liable to pay default surcharge on such delayed payment.
- The registered person had not declared purchases in his returns against the following service providers:

| S.No | SNTN | NAME | TAX PERIOD | SALE VALUE | SST AMOUNT |
|--------------------|---------|----------------------|------------|----------------|---------------|
| 1 | 1524745 | Moore Shekha Mufti | Jan-22 | 77,431 | 10,066 |
| 2 | 0654896 | Anjum Pervez Qureshi | Apr-17 | 100,000 | 13,000 |
| 3 | 0654896 | Anjum Pervez Qureshi | Aug-16 | 50,000 | 6,500 |
| Grand Total | | | | 227,431 | 29,566 |

05. In response to above-stated observation, the registered person deposited the amount of default surcharge **Rs. 26,246/-** vide CPR No. S1-20220906-0279-1185684. Moreover, for the non-declaration of purchases mentioned above, the registered person submitted that purchases mentioned at serial no. 2 and 3 of the table do not relate to the business of the registered person instead the same were related to personal work of his residence. The registered person has submitted undertaking in this regard on legal stamp paper. Furthermore, for the purchase transaction mentioned at serial no. 1 of the table mentioned above, the registered person submitted a return revision request and also paid fees challan of Rs. 5000/- vide CPR no. S1-20221006-1862-1252407.

06. It is pertinent to mention that as per section 25A (3) of the Act 2011, any application for de-registration is required to be disposed off within a period of three (03) months or within such extended period not exceeding sixty days, which means the application of De-registration must be decided within total of **150 days**. Now the total no. of days involved in this order are calculated below in Table-A:

Table-A:

| | |
|---|------------|
| Date of receipt of completely filled in SST-02 Form | 16/05/2022 |
| Date of Order | 24/01/2023 |
| Total Days Passed | 253 |
| (Less No. of Days adjourned by registered person) | (73) |
| (Less No. of Days condoned by Commissioner) | (30) |
| Total No. of Days | 150 |



In view of above, this order is being issued within the statutory time limit specified under section 25A (3) of the Act, 2011

07. Considering aforesaid facts and perusal of the record available with this office, it appears that the registered person is no more engaged in the business of provision of services under tariff heading 9819.9400. Hence, the registered person is not required to be registered under the category of "Technical Testing and Analysis (Tariff heading 9819.9400)" of the Second Schedule to the Sindh Sales tax on Services Act, 2011.

08. In view of above, I hereby order under section 25A of the Sindh Sales Tax on Services Act, 2011 to De-register Mr. Pervez Ahmed Khan (having SNTN: 0532003-8) from the service category of "Technical Testing and Analysis (Tariff heading 9819.9400)" of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 and the Rules made thereunder.

09. This order does not absolve Mr. Pervez Ahmed Khan (SNTN: 0532003-8) from payment of Sindh Sales Tax on services, if involved in providing or rendering taxable services mentioned in Second Schedule to the Act, 2011.

10. This order contains three (3) pages, each bearing my seal and initials.

(Mukhtiar/Ali Memon)
Assistant Commissioner (Unit-25)



Through Courier Service,

Mr. Pervez Ahmed Khan,
M/s. Maritime Consultancy Services.
SNTN: 0532003 -8
Address: Suite No,204 Standard House,
I.I. Chundrigar Road, Karachi.

Moore Shekha Mufti

Chartered Accountants,
C-253, P.E.C.H.S, Block-6,
Off Shahrah-e-Faisal
Karachi.


(Mukhtiar Ali Memon)
Assistant Commissioner (Unit-25)


Copy for kind information:

1. PS to Sr. Member (Operations), SRB Karachi.
2. Commissioner-III, SRB Karachi.
- ✓ 3. Deputy Commissioner (IT), SRB Karachi, for necessary action.
4. Chief Manager (PRAL), SRB Karachi, for necessary action.
5. Manager Call Center, SRB Karachi, for necessary action.
6. Mr. Wajahat-ullah Qureshi, AC (Registration/De-registration), SRB Karachi.
7. Master File, SRB Karachi.

