



SRB-COM-IV/AC-01/2022-23/ 154156
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Commissionerate-IV
2nd Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated 24th February, 2023

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Mustang Eye (Private) Limited SNTN- 2861391
Address:	Office No. 1-3, 3 rd floor, Estesham Centre, Plot C-121, Phase 1, DHA, Karachi.
Reason for Suspension	Non-compliance of the provisions of Section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	Jul-2022, Aug-2022, Sep-2022, Oct-2022, Nov-2022

Brief facts of the case are that M/s. Mustang Eye Private Limited SNTN No. **2861391-7** are registered with SRB as a service provider in respect of Vehicle Tracking Services which are chargeable to the Sindh Sales Tax ("SST") under Section 8 read with tariff heading 9812.8100 to the second schedule of 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 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011") and failed to e-file the SST returns as required under Section 30 read with Rule 12 and 13 of the said Rules, 2011 pertaining to the tax periods Jul-2022, Aug-2022, Sep-2022, Oct-2022, and Nov-2022.

3. Accordingly, order bearing NO.SRB-COM-I/Unit-01/2022-23/121378 dated 18-01-2023 was issued 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. Mustang Eye Private Limited was suspended for violation of aforesaid provisions of the law. Moreover, they were required to comply with the said provisions of the Act, 2011 and the rules made thereunder and were further informed that in case of non-compliance the case shall be proceeded for cancellation of registration.

4. Vide letter dated 09/02/2023, M/s. Mustang Eye Private Limited sent details of payments made and original cheques and pay orders for the payment of the aforesaid tax periods amounting to Rs. 26,002/- and Rs. 19,958/- respectively in addition to penalty amounting to Rs. 50,000/- and default surcharge of Rs.5,182/-. Further, request for revocation of suspension was made.

5. I have duly examined their submissions 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. Mustang Eye Private Limited have provided CPRs against their liability, therefore, taking a lenient view and for purpose of carrying on their business activity and to take the remedial action provided in this order dated 24/02/2023 the suspension of the registered person is hereby **revoked with immediate effect**.

6. M/s. Mustang Eye Private Limited are now required to:

- a) generate PSID against penalty pay order immediately on restoration of registration,
- b) e-file the returns within 2 days of deposit of tax amount,
- c) e-file the tax returns in the time and manner prescribed under the provisions of the Act-2011 and the Rules made thereunder going forward.

7. This order contains two (02) pages, each bearing my seal and initial and this order is without prejudice to any action which may further be taken under the Act-2011 which includes but is not limited to recovery of default surcharge under section 44 and penalties under section 43 of the Act-2011.

(Imran Ali)

Assistant Commissioner (Unit-01)

Copy for information to:

- Worthy Commissioner-IV, SRB
- Deputy Commissioner (Unit-01), SRB
- Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
- Mr. Shaiq Jafri, Chief Manager, PRAL SRB.
- Manager Call Centre, SRB.

(Imran Ali)

Assistant Commissioner (Unit-01)

