



NO.SRB-COM-IV/Unit-04/BSS/2023/154275  
SINDH REVENUE BOARD  
GOVERNMENT OF SINDH  
Dated: 24<sup>th</sup> February, 2023

### ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s Decagon Pakistan (Pvt.) Limited, (SNTN: <b>7401018-3</b> )
Address:	Plot No.10/C, 9th Zamzama Lane, Phase-V, DHA, Karachi South
Date of Institution:	19 <sup>th</sup> December 2022
Reason for Suspension	Non-compliance of section 9, 17 & 30 of the Sindh Sales Tax on Services Act, 2011
Tax Periods:	September 2021 to October 2022

Brief facts of the case are that M/s. Decagon Pakistan (Pvt.) Limited having SNTN No. **7401018-3** are registered with the Sindh Revenue Board (SRB) as a service provider under the Business Support Services, which are chargeable to the Sindh Sales Tax ("SST") under section 8 read of the Sindh Sales Tax on Services Act, 2011 ["the Act, 2011"] read with tariff heading 9805.9200 of the second schedule therein.

02. Whereas, the scrutiny of Sindh sales tax profile of the registered person revealed that the registered person failed to e-file true & correct Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12, 13 of the Sindh Sales Tax on Services Rules, 2011 ["the Rules, 2011"] for the tax periods from **September 2021 to October 2022** and also failed to discharge its due SST liabilities in terms of section 9 read with section 17 of the Act, 2011.

03. Accordingly, Order for Suspension of Registration vide reference No. SRB-Com-I/AC-04/BSS/2022/88586 dated 19<sup>th</sup> December, 2022 was served upon the registered person under section 25 of the Act, 2011 read with rule 10 of the Rules, 2011 further read with Circular No. 02 of 2013 whereby the registration of the registered person was suspended for violation of aforesaid provisions of the Act, 2011 and rules made thereunder. Further, the registered person was required to take remedial actions (*i.e. file the true and correct monthly Sindh sales tax returns (Form SST-03) for the said tax periods; and deposit all the due Sindh sales tax liabilities along with default surcharge under section 44 of the Act-2011 into Sindh Government's prescribed head of account 'B-02384'*) for revocation of his suspension of registration. It is important to mention here that the registered person has filed Constitutional Petition No. D-8030 of 2022 against the suspension order which is pending before the Honourable Sindh High Court.



05. However, the registered person has now admitted its non-compliance of the provisions of the Act, 2011 and also SST liabilities amounting to Rs.17,490,503/- (which is subject to reconciliation/scrutiny/audit) and wants to resolve this dispute. Accordingly, the registered person vide letter dated 17<sup>th</sup> February, 2023 has undertaken to take following remedial actions for the revocation of suspension of registration;

- i. *Payment of SST Rs. 10,000,000/- vide Pay Order No.08049090 dated 14-2-2023 in respect of outstanding liabilities.*
- ii. *Payment of liabilities of Rs.7,490,503/- in two installments in the month of March, 2023 and April, 2023, (Rs.4,000,000/- vide Cheque No.63468865 dated 29-3-2023 & Rs.3,490,503 vide Cheque No.A-63468866 dated 28-4-2023 )*
- iii. *Unconditional withdrawal of CP No. D-8030/2020 from High Court of Sindh for which the registered person has submitted copies of urgent motion and application under Order 23 of Rule 1 of CPC for withdrawal of CP as submitted before the Honorable High Court on 17-2-2023;*
- iv. *Payment of remaining Sindh sales tax liabilities, along with default surcharge under section 44 of the Act, 2011, on routine basis in terms of section 17 of the Act, 2011 and also e-filing of tax returns under section 30 of the Act, 2011.*

06. I have duly examined submissions made by the registered person and have come to conclusion that, as a matter of procedure on suspension of registration of the registered person, the complete tax profile of registered person is blocked on i.srb portal due to which the registered person neither can e-file the SST returns nor can generate the PSID on its NTN. Since the registered person has admitted its tax obligations and has also provided Pay Order of SST Rs.10,000,000/- and has agreed to take further remedial actions as stated at Para 05 above, therefore, for purpose of carrying on its business activities and subsequent remedial actions to be taken by the registered person, the suspension order vide reference No. SRB-Com-I/AC-04/BSS/2022/88586 dated 19<sup>th</sup> December, 2022 is hereby **revoked with immediate effect**.

07. However, in case of failure to fulfil the stated remedial actions by the registered person, its registration may be subject to suspension again. Further, the payment of outstanding liabilities and e-filing of tax returns will also be subject to scrutiny/reconciliation/audit and assessment under the relevant provisions of the Act, 2011.

08. This order contains three (03) 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 include but is not limited to recovery of default surcharge under section 44 and penalties under section 43 of the Act, 2011.



**Muhammad Yousuf Bukhari**  
Deputy Commissioner (Unit-04)





Through Courier Service:

**M/s Decagon Pakistan (Pvt.) Limited,**

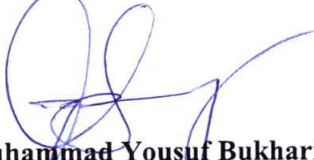
SNTN: 7401018-3

Plot No. 10/C, 9th Zamzama Lane, Phase -V, DHA, Karachi South.

**Copy for information to:**

- The Senior Member (Operations), SRB
- The Commissioner-IV, SRB.
- The Project Manager, PRAL SRB.
- The Deputy Commissioner (IT), SRB, for placing it on SRB website.
- Manager Call Centre, SRB.



  
**(Muhammad Yousuf Bukhari)**  
Deputy Commissioner (Unit-17)

