



SRB-Com-I/AC-1/TEL/Netsat/2018/V-70/6151

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate-I
12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated 24th May, 2018

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Netsat (Private) Limited, SNTN-S2792898-5
Address:	711/908, Kawish Crown, Shahrah-e-Faisal, Karachi.
Date of Institution:	16-5-2018
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:	February-2018 to April-2018

Brief facts of the case are that M/s. Netsat (Private) Limited bearing SNTN No. S2792898-5 are registered with SRB as a service provider in respect of telecommunication which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading 98:12 and sub-tariff heading thereof.

2. Scrutiny of their tax profile revealed that they failed to deposit the SST amount as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the 2011-Act") read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the 2011-Rules") and failed to e-file the SST returns as required under section 30 read with Rule 11, 12, 13 and 14 of the said Rules-2011 pertaining to the tax period April-2018.

3. Accordingly, notice bearing SRB-Com-I/AC-1/TEL/Netsat/2018/V-70/6066 dated 16-5-2018 was served upon the registered person 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. Netsat (Private) Limited was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was required to comply with the said provisions of the Act-2011 and the Rules made thereunder before 31-5-2018 failing to which the case shall be proceeded for cancellation of registration.

4. On 24-5-2018, Mr. Sajid Masood, Chief Financial Officer, on behalf of M/s. Netsat (Private) Limited appeared and shown two original payorder No(s).04468118/- dated 24-5-2018 amounting to Rs.225,000/- & payorder No. 04468119 dated 24-5-2018 amounting to Rs.175,000/- for the tax periods March-2018 and April-2018 respectively being principal amount of tax (copies of payorders available on record). However, he submits that the tax amount of Rs.2,677,831/- for the tax period February-2018 has already been deposited on 23-5-2018.

5. I have heard the representative of M/s. Netsat (Private) 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 portal due to which the taxpayer neither can e-file the return nor can generate the PSID on its NTN.



Since M/s. Netsat (Private) Limited has provided copy of payorders, therefore, taking a lenient view and for purpose of carrying on their business activity and to take the remedial action provided in this office notice dated 16-5-2018, the suspension of the registered person is hereby **revoked with immediate effect**.

6. M/s. Netsat (Private) Limited are required to:

- a) generate PSID against said payorders immediately on restoration of registration,
- b) e-file the returns within 2 days of deposit of tax amount,
- c) deposit the following amount of default surcharge in terms of SRB notification No.SRB-3-4/11/2018 dated 18th May, 2018 within the time lines given as under:

If principle amount of tax is paid during the period	Default Surcharge
21-5-2018 to 27-5-2018	3,233
28-5-2018 to 3-6-2018	6,466
4-6-2018 to 10-6-2018	9,699
11-6-2018 to 20-6-2018	12,932

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

(Vickey K. Dhingra)
Assistant Commissioner (Unit-01)

Mr. Shaiq Jafri,
Chief Manager,
PRAL in SRB.

Copy to;

- ✓ 1. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
2. M/s. Netsat (Private) Limited, 711/908, Kawish Crown, Shahrah-e-Faisal, Karachi.
3. Manager Call Centre, SRB.

(Vickey K. Dhingra)
Assistant Commissioner (Unit-01)

