



SRB-Com-I/AC-1/TEL/Smartcube/2017/6155

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate-I
12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated 25th May, 2018

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Smartcube Technologies, SNTN-S4040348-3
Address:	Plot No. 205, Korangi Road, Industrial Area, I -0/ 3, Islamabad.
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:	March-2018 & April-2018

Brief facts of the case are that M/s. Smartcube Technologies bearing SNTN No. S4040348-3 are registered with SRB as a service provider in respect of telecommunication services 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(s) November 2017, January 2018 & February 2018.

3. Accordingly, notice bearing SRB-Com-I/AC-1/TEL/Wateen/2018/V-25/6067 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. Smartcube Technologies 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 failing to which the case shall be proceeded for cancellation of registration.

4. On 25-5-2018, Mr. Adnan Siddiqui, on behalf of M/s. Smartcube Technologies submitted undertaking and scanned copies (via email dated 25-05.2018) of two payorders bearing No(s). 04300439 & 04300446, dated 24-5-2018 & 25-5-2018 amounting to Rs. 658,298/- & Rs. 658,298/- respectively being the principle amount of tax for the tax period March-2018 & April 2018.

5. Mr. Adnan Siddiqui requested to restore the registration so as they can generate the PSID, deposit the tax amount.

6. I have heard the representative of M/s. Smartcube Technologies 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. Smartcube Technologies has provided original 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**.

7. M/s. Smartcube Technologies 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 default surcharge in terms of SRB notification No.SRB-3-4/11/2018 dated 18th May, 2018 within the time line given as under:

If principle amount of tax is paid during the period	Default Surcharge (in Rs.)
21-5-2018 to 27-5-2018	716
28-5-2018 to 3-6-2018	1,670
4-6-2018 to 10-6-2018	2,863
11-6-2018 to 20-6-2018	4,295

9. 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. Smartcube Technologies, Plot No. 205, Korangi Road, Industrial Area, I-0/ 3, Islamabad.
3. Manager Call Centre, SRB.

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

