



**ORDER FOR RESTORATION OF SUSPENSION OF
M/S. ZIA INDUSTRIES PVT LTD (SNTN: 4344179-3)**

Name & NTN of Person Suspended:	M/s. Zia Industries Pvt Ltd SNTN: 4344179-3
Address:	B-25, NC119, Deh Tapoo, Gadap Town, Malir, Karachi.
Date of Institution:	June 22, 2019
Reason for Suspension	Non-compliance of the provisions of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and rule 12, 13 and 14 of the Sindh Sales Tax on Services Rules, 2011.
Tax Period	May, 2019

Brief facts of the case are that M/s. Zia Industries Pvt Ltd (hereinafter referred as 'the registered person') having SNTN: 4344179-3 are registered with Sindh Revenue Board under the category of "services provided or rendered by Caterers, Suppliers of Foods & Drinks" classified under tariff heading 9801.5000 to the second schedule of Sindh Sales Tax on Services Act, 2011 (hereinafter "Act, 2011").

2. Scrutiny of tax profile revealed that the registered person had failed to make the payment of Sindh sales tax on services for the tax-period May, 2019, in the time and manner as prescribed under section 9 & 17 of the Act, 2011 read with rule 14 of the Rules, 2011. They had also failed to e-file monthly Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12 of the Rules, 2011, in the time limitation and the manner as prescribed under rule 13 of the Rules, 2011, for the tax period **May, 2019**.

3. Accordingly, this office notice bearing NO.SRB-COM-1/Unit-02/2019/533 dated 22nd June, 2019 was served upon the registered person, under section 25 of the Act, 2011 read with Circular No. 02 of 2013 and Rule 10 of the Rules, 2011, whereby, the registration of M/s. Zia Industries Pvt Ltd was suspended with immediate effect, for the violation of aforesaid provisions of the law.

4. The registered person was advised to take certain remedial actions, as mentioned below, by **26th June, 2019** so that the suspension may be revoked:-

- to discharge all your Sindh sales tax liability along with default surcharge under section 44 of the Act, 2011 for afore-mentioned tax period and deposit the same in the Government of Sindh head of account B-02384.



- to e-file the monthly Sindh sales tax return (Form SST-03) for the said tax period.

The registered person was also informed that the failure to comply with said notice shall lead to cancellation of their registration with SRB.

5. In compliance to this office aforesaid letter dated 22.06.2019, M/s Zia Industries Pvt Ltd submitted a written reply via email dated June 25, 2019, wherein, the registered person submitted a copy of pay order dated 25.06.2019, value amounting to Rs.4,120,639/- (P.O No. 20953), for the payment of Sindh sales tax pertaining to the tax-period May, 2019. The aforesaid pay-order is received in-person at the office of undersigned, located at the 6th Floor, Shaheen Complex, M. R. Kiyani Road, Karachi. Moreover, the registered person undertook that the pay order pertains to the Sindh sales tax for the tax-period May, 2019 and the payment of the entire output tax invoices for the tax-period of May, 2019, against the mentioned pay order has been made. Keeping in view the above narrated facts, they have requested for the restoration of their registration/Sindh sales tax profile.

6. I have gone through the submissions of M/s. Zia Industries Pvt Ltd 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 isrb portal due to which the taxpayer can neither e-file the return nor can generate the PSID on their SNTN. Since, the pay order for the monthly SST for the tax period May 2019 has been deposited by the registered person to this office. Therefore, taking a lenient view and for the purpose of carrying on their business activity and subsequent remedial actions to be taken by the registered person, this office notice bearing NO.SRB-COM-1/Unit-02/2019/533 dated 22-06-2019, the suspension of the registered person is hereby **revoked with immediate effect**. In case of failure to fulfil the stated remedial actions, registration of taxpayer may be subject to suspension again.

7. M/s. Zia Industries Pvt Ltd are further required to;
- i. Ensure compliance of the provisions of rule 42(1)(e) and (f) of the Sindh sales tax on services Rules, 2011 going forward.
 - ii. E-file the monthly Sindh sales tax return for the tax period May, 2019 on or before **June 29, 2019**.
8. This order contains Three (03) pages, each bearing my seal and initial.

(VEESO MAL)
Assistant Commissioner (Unit-02)

Copy for Information to:

1. SA to Chairman, Sindh Revenue Board, Karachi.
2. PS to Senior Member (Audit), Sindh Revenue Board, Karachi.
3. The Commissioner-1/II/III/IV/Audit, Sindh Revenue Board, Karachi.

Sindh Revenue Board, 6th Floor, Shaheen Complex Building, M.R. Kiyani Road, Karachi
Phone: No.021-99217800 Ext.241 Email: veeso.mal@srb.gos.pk

4. Chief Commissioner, RTO-I/II/III KARACHI, 6th Floor, Income Tax House, (Income Tax Building), Sharah-e-Kamal Atz Turk, Karachi.
5. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
6. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad
7. The C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
8. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
- ✓ Deputy Commissioner (IT), SRB, for placing it on SRB website.
10. Manager Call Centre, SRB.
11. M/s. Maersk Pakistan (Pvt) Limited, 5th Floor Bahria Complex Moulvi Tamizuddin Khan Road, Karachi.
12. M/s Qasim International Container Terminal Pakistan Limited, Berths 5-6-7, Marginal Wharves Port Mohammad Bin QA, Karachi.
13. M/s UEP Alpha Limited, ISE Tower, 55-B, 15th Floor Jinnah Avenue, Blue Area, Islamabad.
14. M/s UEP Beta GMBH, I.S.E Tower, 55-B, 15th Floor, Jinnah Avenue, Blue Area, Islamabad.
15. M/s United Energy Pakistan Limited, 4th Floor, Bahria Complex 1, M.T Khan Road, Maulvi Tamizuddin Khan Road, Karachi.



(VEESO MAL)

Assistant Commissioner (Unit-02)