



NO.SRB- COM-I/AC-02/MCR/1061/2019-20

GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Shaheen Complex, Karachi.

Dated, 26th November, 2019

**ORDER FOR RESTORATION OF SUSPENSION OF
M/s. M.C.R (PRIVATE) LIMITED**

Name & NTN of Person Suspended:	M/s. M.C.R (PRIVATE) LIMITED SNTN: S0711113
Address:	Pizza Hut, Head Office, Bahadurabad Delhi Mercantile Society, Karachi
Date of Institution:	22 th November, 2019
Reason for Suspension	<ul style="list-style-type: none">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	October, 2019

Brief facts of the case are that M/s. M.C.R (Private) Limited (hereinafter referred as 'the registered person') having SNTN: S071111-3 are registered with Sindh Revenue Board under the category of "services provided or rendered by "Restaurants and Cafe" classified under tariff heading 9801.2000 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-periods October 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 and October, 2019.

3. Accordingly, this office notice bearing NO.SRB-COM-I/AC-02/MCR/1053/2019-20 dated 22th November, 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. M.C.R (Private) Limited 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 **27th November, 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 letter dated 22-11-2019, Mr. Siraj Ahmed (CFO) M/s M.C.R (Private) Limited submitted a written reply bearing no. SRB 3000010035 dated 25.11.2019, wherein, the registered person submitted a cheque bearing no.124620680 dated 26.11.2019, value amounting to Rs.11,468,641/- for the payment of Sindh sales tax pertaining to the tax-periods October, 2019. The said cheque is received in-person at the office of undersigned. Moreover, the registered person undertook that the cheque pertains to the Sindh sales tax for the tax-period October, 2019 and the payment of the entire output tax invoices for the tax-periods October, 2019, against the mentioned cheque, 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 M.C.R (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 can neither e-file the return nor can generate the PSID on their SNTN. Since, the cheque for the monthly SST of tax period October, 2019 has been submitted by the registered person, 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-I/AC-02/MCR/1053/2019-20 dated 22th November, 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. M.C.R (Private) Limited 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 periods May, 2019 and October, 2019 on or before **29th November, 2019**.



8. This order contains Three (03) pages, each bearing my seal and initial.



(SARMAD ALI)

Assistant Commissioner-02

Copy for Information to:

1. The Commissioner-I/II/III/IV/Audit, Sindh Revenue Board, Karachi.
2. Chief Commissioner, RTO-I/II/III KARACHI, 6th Floor, Income Tax House, (Income Tax Building), Sharah-e-Kamal Ata Turk, Karachi.
3. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
4. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad
5. The C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
6. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
- ✓ 7. Deputy Commissioner (IT), SRB, for placing it on SRB website.
8. Manager Call Centre, SRB.
9. **Bulls Eye Communications (Pvt.) Ltd;** Plot No. 1-C, Jami Commercial, Street 3, Phase VIII, Defence Housing Authority, Karachi-Sindh
10. **Packages Limited;** 4th Floor, The Forum Suite No 416 422, G 20 Block 9, Khayaban E Jami, Karachi-Sindh
11. **Ch Muhammed Riaz;** M.C. 106, Green Town, Green Town, Karachi-Sindh
12. **Millennium Software (Private) Limited;** 42-S, Razi Road, Block-6, P.E.C.H.S. Karachi-Sindh
13. **Lucky Landmark Pvt. Limited;** L-A, 2/B, Block-21, Federal-B-Area, Karachi-Sindh
14. **Qasim International Container Terminal Pakistan Limited;** Berth No. 5-7, Marginal Wharves, Port Mohammad Bin Qasim, Port Qasim, Karachi-Sindh
15. **Pakistan International Container Terminal Ltd,** Berth No. 6 To 9, East Wharf, Port, Karachi-Sindh
16. **Independent Music Group (Smc-Pvt.) Lt;** Printing House, I.I Chundrigar Road, II Chundrigar Road, Karachi-Sindh



(SARMAD ALI)

Assistant Commissioner-02