



SRB/Com-I/AC-1/Tracking/Falcon-I/V-21/2017/5844

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Commissionerate-I  
12<sup>th</sup> Floor Shaheen Complex,  
M.R Kiyani Road, Karachi  
Dated 27<sup>th</sup> February, 2018

**ORDER FOR REVOCATION OF SUSPENSION**

|                                 |   |
|---------------------------------|---|
| Name & NTN of Person Suspended: | M/s. Falcon-I Private Limited, SNTN-S2868087-1  |
| Address:                        | Corporate Headquarters 10-B, Lalazar M.T. Khan, Road Near Bahria Complex II, Karachi – Pakistan.                                    |
| Date of Institution:            | 16-2-2018   |
| 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:                    | December 2017 and January 2018  |

Brief facts of the case are that M/s Falcon-I Private Limited bearing SNTN No. S2868087-1 are registered with SRB as a service provider in respect of telecommunication including the tracking 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 periods December 2017 and January 2018.

3. Accordingly, notice bearing No.SRB/Com-I/AC-1/Tracking/Falcon-I/V-21/2017/5817 dated 16-2-2018 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 Falcon-I Private Limited was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was were required to comply with the said provisions of the Act-2011 and the Rules made thereunder before 03-3-2018 failing to which the case shall be proceeded for cancellation of registration.

4. On 27-2-2018, Mr. Asif Dofani, Manager Sales Tax from M/s S.M.Rehan & Co. appeared and filed letter No. Nil dated 26-2-2018. Through said letter, M/s Falcon-I Private Limited produced two payorders amounting to Rs. 6,681,385/- bearing No.01502570 and Rs.3,813,503/- bearing No.14306965. They further submitted that the tax amount for December 2017 is Rs. 6,286,461/-, default surcharge is Rs.70,601/- and penalty amounting to Rs. 314,323/- whereas for January 2018, the tax amount is Rs.3,621,477/-, default surcharge is Rs.10,652/- and penalty amounting to Rs. 181,074/- M/s Falcon-I Private Limited undertakes as follows:

- i. That the mentioned payments pertains to SST for tax periods December 2017 and January 2018



- ii. That they have made the entire output tax invoices for the said tax periods against mentioned payorders
5. M/s Falcon-I Private Limited requested to restore the registration so as they can generate the PSID, deposit the tax amount on the same day and e-file the returns within two days of deposit of said tax amount.
6. I have heard the representative of M/s Falcon-I 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 Falcon-I Private Limited 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 16-2-2018, the suspension of the registered person is hereby **revoked with immediate effect**.
7. M/s Falcon-I Private Limited are required to:
- generate PSID against said payorders immediately on restoration of registration,
  - e-file the returns by 01-3-2018 i.e. within two days of deposit of tax amount
  - deposit the tax amount and e-file the tax returns in the time and manner prescribed under the provisions of the Act-2011 and the Rules made thereunder.
8. 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;**

- The Commissioner-I, Sindh Revenue Board, Karachi.
- The Commissioner-II, Sindh Revenue Board, Karachi.
- The Commissioner-III, Sindh Revenue Board, Karachi.
- The Commissioner-IV, Sindh Revenue Board, Karachi.
- The Commissioner (Sukkur & Hyderabad), Sindh Revenue Board, Hyderabad
- ✓ Mr. Shahid-ul-Ghani Head of IT, SRB, for placing it on SRB website.
- M/s Falcon-I Private Limited, Corporate Headquarters 10-B, Lalazar M.T. Khan, Road Near Bahria Complex II, Karachi – Pakistan.
- Manager Call Centre, SRB.

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

