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NO. SRB-COM-I/KHI/AC-02/2023-24/EMA/245252  
**GOVERNMENT OF SINDH**  
**SINDH REVENUE BOARD**

Commissionerate – I  
Shaheen Complex, 2<sup>nd</sup> Floor, Karachi  
Dated: 27<sup>th</sup> September, 2023

### ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. EMA Enterprises, SNTN-S3550478-1
Address:	Plot 71-C/1, Jami Commercial Street No.7, Phase-VII, Defence Housing Authority, Karachi, Sindh.
Date of Institution:	6 <sup>th</sup> May, 2022
Reason for Suspension	Non-compliance of the provisions of section 3,8 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	January 2018 to February 2022

Whereas, M/s. EMA Enterprises are registered with Sindh Revenue Board having SNTN: S3550478-1, are engaged in providing or rendering taxable services of "Event Management Services Including the Services by Event Photographers, Event Videographer" classified under tariff heading 9827.1000 of the Second Schedule of the Sindh Sales Tax on Services Act, 2011 (referred as "Act, 2011").

2. Scrutiny of their tax profile revealed that they have failed to file their monthly Sindh sales tax returns for the tax period **January 2018 to February 2022** as required under section 30 of the Act, 2011 read with Rule 11,12,13 and 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011"). They have also failed to declare and deposit Sindh sales tax amount of Rs2,913,241/- against taxable services rendered to various service recipients and withholding agents during the tax period ranges from July 2016 to March 2021.

3. Accordingly, order of suspension of the registration bearing reference No. SRB-COM-I/KHI/AC-2/2021-22/121888 dated **6<sup>th</sup> May, 2022** 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 EMA Enterprises was suspended for violation of aforesaid provisions of the law. Wherein, the registered person was required to comply with the said provisions of the Act, 2011 and the Rules made thereunder within 15 days of the issuance of suspension order; failing to which the case shall be proceeded for cancellation of registration.

4. On 11<sup>th</sup> September, 2023, Mr. Syed Owais Qasim, counsel of M/s. EMA Enterprises appeared and placed their submission that their client has made partial tax



payment of Rs.796,410/- out of total tax liabilities of Rs2,913,241/- while remaining tax liabilities of Rs2,116,831/- shall be duly paid within two months' time, such submission has been made through undertaking on legal paper. Moreover, on 14-Sep-2023 the registered person made addition payment of Rs.16,831/- through CPR S12023091401051591575 dated 14-Sep-2023 making total paid principal to Rs. 813,241/- and remaining amount of Rs2,100,000/- shall remain outstanding against M/s. EMA Enterprises. Details of the paid principal amount of Rs813,241/- are as under:-

S.No	CPR#	Tax Period	Payment Date	Amount
1	S1-20221215-0085-1707364	May-18	15-Dec-22	192,500
2	S1-20230919-0055-1832518	May-18	19-Sep-23	251,716
3	S1-20230224-0282-2170928	Jun-18	24-Feb-23	100,000
4	S1-20230914-0105-1591575	Jul-19	14-Sep-23	16,831
5	S1-20230919-0055-1832519	Aug-19	19-Sep-23	73,632
6	S1-20230919-0055-1832517	Jan-20	19-Sep-23	153,796
7	S1-20230919-0055-1832520	Apr-21	19-Sep-23	20,592
8	S1-20230921-0055-1949638	Jun-21	21-Sep-23	3,910
9	S1-20230919-0055-1832521	Jun-21	19-Sep-23	264
<b>Grand Total</b>				<b>813,241</b>

5. Mr. Syed Owais Qasim appeared before the office of undersigned where he submitted two letters [inward number 22577 dated 14-Sep-23 and inward 24093 dated 19-Sep-23]. In the mentioned letters counsel pleaded that due to prevalent unstable economic conditions, his client is facing financial crises because of which they couldn't deposit due SST in time and manner as prescribed in law. He further submitted that client will deposit all SST dues with SRB and shall also file their regular monthly SST returns in timely manner and will also deposit due SST amount resulting therein. He, on behalf of M/s. EMA Enterprises, further requested to make payments through postdated cheques drawn in favor of Government's head of account "Sindh Sales Tax on Services--B-02384". Details of which are tabulated as under;

Sr. No.	Cheque No.	Bank Name	Amount	Date
1	00300028	Summit Bank Limited	700,000	29.10.2023
2	00300029	Summit Bank Limited	700,000	28.11.2023
3	00300030	Summit Bank Limited	700,000	31.12.2023
<b>Grand Total</b>			<b>2,100,000</b>	

They are also liable to pay default surcharge under section 44 of the Act, 2011 which will be calculated at the time of payment. Besides, the penalty under serial 2 and 3 of the Table of section 43 of the Act, 2011 for non-filing of monthly return for tax period January 2018 to February 2022 and non-payment of due SST amount as confronted in suspension order.



6. I have heard the representative of M/s EMA Enterprises and concluded that; as a matter of procedure, with the suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb/e.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID on its NTN. Since M/s. EMA Enterprises has made partial principal tax amount of **Rs813,241/-** and have also submitted undertaking dated 06.09.2023 (on legal paper) to deposit remaining SST amount of Rs2,100,000/- with SRB through above mentioned Three (03) post-dated cheques submitted therein. In case of default of their held undertaking, their registration would be subject to suspension and the department shall be at liberty taking legal action against the persons mentioned in the undertaking.

7. Therefore, taking a considerate view and for purpose of carrying on their business activity as well as subsequent remedial actions to be taken by the registered person, the suspension of the registered person is hereby **revoked with immediate effect**. In case, if taxpayer fails to comply any of the above stated remedial actions and to their undertaking, the registration of taxpayer shall be subject to suspension without further notice.

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

(Allah Rakhio Jogi)  
Assistant Commissioner (Unit-2)

M/s. EMA Enterprises  
SNTN: S3550478-1  
Plot 71-C/1, Jami Commercial Street No.7,  
Phase-VII, Defence Housing Authority  
Karachi, Sindh

**Copy for Information to:**

1. The Senior Member (Operations), Sindh Revenue Board, Karachi.
2. The Commissioner-I, Sindh Revenue Board, Karachi.
3. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
4. Deputy Commissioner (I.T), Sindh Revenue Board, for placing it on SRB website.
5. Manager Call Centre, Sindh Revenue Board, Karachi.
6. Cluster-in-Charge Unit 2, Sindh Revenue Board, Karachi.

(Allah Rakhio Jogi)  
Assistant Commissioner (Unit-2)

