

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate-I
12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated 28th June, 2019

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Wateen Telecom Limited, SNTN-S2397565-2
Address:	Main Walton Road, Opp. Bab-E-Pakistan, Walton Cantt, Lahore.
Date of Institution:	20-6-2019
Reason for Suspension	Non-compliance of the provisions of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	May-2019

Brief facts of the case are that M/s. Wateen Telecom Limited bearing SNTN No. S2397565-2 are registered with SRB as a service provider in respect of telecommunication 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 May-2019.

3. Accordingly, notice bearing SRB-Com-I/AC-1/TEL/Wateen/2018/V-25/7097 dated 20-6-2019 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. Wateen Telecom Limited 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 before 5-7-2019 failing to which the case shall be proceeded for cancellation of registration.

4. On 28-6-2019, Mr. Muhammad Waqas Akram, Assistant Manager Taxation, on behalf of M/s Wateen Telecom Limited submitted scanned copies of two original cheques in favour of Sindh Revenue Board- A/C B-02384. Details are given as under:

S.No.	Cheque No.	Date	Amount	Payment details for May 2019
1	13588312	21-6-2019	7,852,758	Principal amount
2	13588318	27-6-2019	442,158	Late payment penalty of Rs.392,638/-, late payment penalty of Rs.10,000/- and default surcharge of Rs.39,520/-.
Total			8,294,916	



5. However, registered person has not yet discharged the liability of late payment of penalty, late-filing of returns and default surcharge for the tax periods from May 2018 to April 2019 which they are required to deposit the same. 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. Learned representative requested to restore the registration so as the above amount can be deposited into Sindh government treasury. Request considered and the suspension is hereby **revoked with immediate effect**.

6. M/s Wateen Telecom Limited are required to:

- a) generate PSID against said payorders immediately on restoration of registration,
- b) deposit the late payment penalty of Rs.5,946,360/-, late filing penalty of Rs.120,000/- and default surcharge of Rs.615,000/- for the tax periods from May 2018 to April 2019.
- c) e-file the returns within 2 days of deposit of tax amount,

7. Before parting with the case at hand, it is to mention here that the registered person, under notification dated 18.5.2019, can deposit **Rs.153,750/-** (being 25% of total default surcharge) and **Rs.909,954/-** (being 15% of total penalty) on or before 30.6.2019 (i.e. amount should be credited into Govt. treasury). Failing which, full amount shall be payable.

(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. Wateen Telecom Limited, Main Walton Road, Opp. Bab-E-Pakistan, Walton Cantt, Lahore.
3. Manager Call Centre, SRB.

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

