



NO.SRB-COM-I/Unit-01/2022-23/92163  
SINDH REVENUE BOARD  
GOVERNMENT OF SINDH  
Dated: 28<sup>th</sup> December, 2022

### ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Vehicle Tracking (Pvt) Limited SNTN- <b>S1955644</b>
Address:	193 - N Block-2 P.E.C.H.S Shara-e-Faisal Karachi
Date of Institution:	23 <sup>rd</sup> December, 2022
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:	October-2022 and November-2022

Brief facts of the case are that M/s. Vehicle Tracking (Pvt.) Limited bearing SNTN No. **1955644** are registered with SRB as a service provider in respect of Tracking Services which are chargeable to the Sindh Sales Tax ("SST") under Section 8 read with tariff heading 9812.8100 to the second schedule of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the Act, 2011").

2. Scrutiny of their tax profile revealed that they failed to deposit the SST amount as required under Section 9 and 17 of the Act, 2011 read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011") 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(s) **October 2022 and November 2022**.

3. Accordingly, notice bearing SRB-Com-I/Unit-01/2022-23/91848 dated 23<sup>rd</sup> December, 2022 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. Vehicle Tracking (Pvt.) Limited was suspended for violation of aforesaid provisions of the law. Moreover, they were required to comply with the said provisions of the Act, 2011 and the rules made thereunder and were further informed that in case of non-compliance the case shall be proceeded for cancellation of registration.

4. Vide letter dated 28<sup>th</sup> December, 2022, the registered person requested the revocation of suspension and activate login ID of SRB portal to submit their returns. They have stated that their SST liability for the months of October 2022 and November 2022 is Rs. 1,697,519/- {(Rs. 943,829/- + Rs. 753,690/-)} respectively.

5. They have further undertaken that their monthly dues will be paid on time without any default and they should again be suspended in case of any further default.

6. I have duly examined their submissions and concluded 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. Vehicle Tracking (Pvt.) Limited have



provided Pay Order, therefore, taking a lenient view and for purpose of carrying on their business activity and to take the remedial action provided in this order dated 23<sup>rd</sup> December, 2022 the suspension of the registered person is hereby **revoked with immediate effect**.

7. M/s. Vehicle Tracking (Pvt.) Limited are now required to:
- generate PSID against said pay orders immediately on restoration of registration,
  - e-file the returns within 2 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 going forward along with due default surcharge.
8. M/s. Vehicle Tracking (Pvt.) Limited are further informed that in case of any further default their registration shall be again suspended without any further notice and recovery action shall also be initiated.
9. This order contains two (02) pages, each bearing my seal and initial and this order is without prejudice to any action which may further be taken under the Act, 2011 which includes but is not limited to recovery of default surcharge under section 44 and penalties under section 43 of the Act, 2011.

(Imran Ali)

Assistant Commissioner (Unit-01)

**Copy for information to:**

- Commissioner-I, SRB.
- Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
- Mr. Shaiq Jafri, Chief Manager, PRAL SRB.
- Manager Call Centre, SRB.



(Imran Ali)

Assistant Commissioner (Unit-01)

