



NO.SRB-COM-III/AC-03/Restoration Order/2020-21/2091
SINDH REVENUE BOARD
GOVERNMENT OF SINDH
Karachi, Dated 29th March, 2021.

Assistant Commissioner - 3

**ORDER FOR RESTORATION OF SNTN # S1122982-9
IN RESECT OF M/S RISING SUN**

Name & NTN of Person Suspended:	M/s Rising Sun SNTN: S1122982-9
Address:	Flat No 307, Yousuf Plaza, Shanti Nagar, Block-19, Karachi.
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

Whereas, M/s Rising Sun (*hereinafter referred to as 'the Company'*), having SNTN: S1122982-9 is registered with Sindh Revenue Board under the category of "Contractual Execution of works or furnishing supplies" defined under tariff heading 9809.0000 of the Second Schedule of Sindh Sales Tax on Services Act, 2011 (*hereinafter referred to as 'the 2011-Act'*).

02. Scrutiny of Sindh sales tax profile revealed that they have failed to e-file their returns for the four consecutive tax periods March, 2017, April, 2017, May, 2017 and June, 2017 (or more) as required under section 30 of the 2011-Act read-with rule 11, 12, 13 and 14 of the Sindh Sales Tax on Services Rules, 2011 (*hereinafter referred to as 'the 2011-Rules'*).
03. That, the order for suspension was served to the taxpayer under section 25 of the 2011-Act read-with Rule 10 of the 2011-Rules, whereby the registration of the taxpayer was suspended on account of violation of aforesaid provisions of the Act and rules made thereunder and also advised to discharge due Sindh sales tax liability under the provision of the Act, 2011.
04. The taxpayer has submitted the request for restoration of Sindh sales tax registration No. S1122982-9, as M/s Rising Sun has deposited Rs. 15,000/- vide CPR no. S1-20210329-1081-1728394 on account of penalty and also agreed to pay its Sindh sales tax liability as prescribed under the Act, 2011.
05. As regards, due to suspension of their Sindh sales tax registration, the tax return profile of the taxpayer has been blocked in the SRB system and the taxpayer is also unable to generate the PSID on its SNTN. Therefore, taking a lenient view and for purpose of carrying on their business activity and also subsequent remedial actions to be taken by the taxpayer, I hereby order to revoke the suspension of Sindh sales tax registration No. S1122982-9 of M/s Rising Sun provisionally, subject to fulfil the following conditions:-

(Signature)
COMMISSIONER
SINDH REVENUE BOARD
KARACHI

- e-deposit the due Sindh sales tax in Sindh Government head of account "B-02384" against the taxable services as provided during the different tax periods from March, 2017 to till-date along with the amount of default surcharge under section 44 of the Act, 2011.
- declare the said taxable services in their monthly Sindh sales tax return (Form SST-03) as prescribed under section 30 of the Act, 2011 read with rule 12 and 13 of the Rules, 2011.

06. In case of failure to fulfil the remedial actions mentioned at para 5 above, SRB registration of M/s Rising Sun (SNTN: 1122982-9) shall be suspended under section 25 including the issuance of show-cause notice along with the imposition of penalties and default surcharge under 43 and 44 of the Act, 2011 accordingly.

07. This order contains two (02) pages, each bearing my seal and initial.

(JUNAID HYDER SAHITO)
Assistant Commissioner (Unit-3)

Through Courier Services :-

M/s Rising Sun
Flat No 307, Yousuf Plaza, Shanti Nagar, Block-19,
Karachi..

Copy, for Information and necessary action to:-

- Commissioner-III, SRB.
- The Project Manager, PRAL, Sindh Revenue Board, Karachi.
- Deputy Commissioner (IT), SRB, for placing it on SRB website.
- Mr. Raheel Anwar Soomro, Cluster In-Charge (Unit # 03), SRB, Karachi.

(JUNAID HYDER SAHITO)
Assistant Commissioner (Unit-3)

