



NO.SRB-COM-II/AC-12/Courier/11240/2014
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
12th Floor, Shaheen Complex, M.R Kiyani Road,
Karachi, Dated 28th April, 2015

- (i) Name, SNTN and address of the Suspender: **M/s OCS Pakistan (Pvt.) Limited,**
SNTN-S0860540-8
Worldwide House C-17, Korangi Road,
DHA Phase,
Karachi.
- (ii) Date of Suspension: 21st April, 2015.
- (iii) Reason: 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.

ORDER OF REVOKING OF SUSPENSION NO. ⁰² OF 2015 IN CASE OF
M/S OCS PAKISTAN (PVT.) LIMITED

M/s OCS Pakistan (Pvt.) Limited (SNTN-S0860540-8), Worldwide House C-17, Korangi Road, DHA Phase, Karachi, are engaged in providing and rendering the taxable services of 'Courier' falling under tariff heading 9808.0000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 which are chargeable to sales tax under section 3 of the Sindh Sales Tax on Services Act, 2011 at the rate of 15%.

2. Examination of the tax profile of M/s OCS Pakistan (Pvt.) Limited reveal that they have neither deposited the amount of Sindh sales tax during the tax period January, 2015 to March, 2015 nor have e-filed the monthly Sindh sales tax returns (Form SST-03) for the tax periods April, 2014, May, 2014, August, 2014 and January, 2015 to March, 2015, irrespective of the fact that they were involved in the economic activity as defined under section 4 of the Sindh Sales Tax on Services Act, 2011 and also charging and collecting Sindh sales tax under section 8, 9 and 17 of the 2011-Act.

3. Therefore, M/s OCS Pakistan (Pvt.) Limited were served with a notice regarding Suspension of Registration bearing NO.SRB-COM-II/AC-12/Courier/11017/2014 dated 21.04.2015, as to why their registration with SRB may not be cancelled for violation of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 read with rules 12, 13 and 14 of the Sindh Sales Tax on Services Rules, 2011, till the following remedial action shall not be taken by them on or before 28.04.2015:

- to discharge all their sales tax liability for aforementioned tax periods and deposit the same in the Government of Sindh head of account B-02384.
- to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods from April, 2014, May, 2014, August, 2014 and January, 2015 to March, 2015.

4. The said notice is reproduced as under for ready reference;

"Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 provides that registration of a registered person can be suspended where registered person "has failed to comply with its obligations under this Act". Rule 10 of the Sindh Sales Tax on Services Rules, 2011 also provides that where a registered person commits any act of fraud or deliberate and intentional non-payment, short payment or evasion of tax, the Board or an officer of SRB authorized by the Board in this behalf may, without prejudice to any other action under the law for the time being in force, suspend the registration of such person.

2. *Whereas, scrutiny of your tax profile reveals that you have failed:*

- *to make the payment of Sindh sales tax on services as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011, read with rule 14 of the Sindh Sales Tax on Services Rules, 2011, pertaining to the tax periods of January, 2015 to March, 2015;*
- *to e-file the Sindh sales tax return (Form SST-03) as required under section 30 of the Sindh Sales Tax on Services Act, 2011 (Act-2011) read with rule 12 of the Sindh Sales Tax on Services Rules, 2011(Rules-2011), in the time limitation and the manner as prescribed under rule 13 of the Rules-2011, for the tax periods from April, 2014 to May, 2014, August, 2014 and January, 2015 to March, 2015;*
- *to e-deposit the amount of Sindh sales tax of Rs. 1,486,033/- claimed and adjusted by the SRB-registered persons during the tax periods January, 2015 to March, 2015.*

3. *This office has several times, informed you in writing, through telephonic discussions, about the aforesaid offences committed by you but, neither you have deposited the amounts of Sindh sales tax dues nor e-filed the monthly Sindh sales tax returns as required. This is the serious violation of the above referred statutory provisions of the Act-2011 and the Rules made thereunder.*

4. *Now, this notice is being issued to you 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 to the effect that your registration is hereby suspended with immediate effect. However, your suspension shall be revoked if you take following remedial actions by 28.04.2015;*

- *to discharge all your sales tax liability for aforementioned tax periods and deposit the same in the Government of Sindh head of account B-02384.*
- *to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods from April, 2014 to May, 2014, August, 2014 and January, 2015 to March, 2015.*

5. *In case of non-satisfactory response or failure to take remedial measures as suggested above on or before 28.04.2015, your case shall be further proceed for cancellation of your registration with SRB.*

6. *This notice and suspension of registration are without prejudice to the penal action, prosecution action and recovery action as may be taken against M/s OCS Pakistan (Pvt.) Limited in accordance with the provisions of the Act or the Rules."*

5. In response to the aforesaid notice, the representative of M/s OCS Pakistan (Pvt.) Limited has submitted the copy of Pay Order No. 9573656, dated 27.04.2015 amounting to Rs. 1,850,338/- for the tax period of April, 2014, January, 2015 and February, 2015. He has also submitted the hardcopies of Sindh sales tax returns (SST-03) in verified mode for the tax

6. The representative of M/s OCS Pakistan (Pvt.) Limited, vide their email dated 28.04.2015, have requested to activate their registration status so that they can file all their pending Sindh sales tax returns (Form SST-03). He has further requested to intimate all persons regarding withdrawal of suspension to whom the letter of suspension was delivered. Beside the representative of M/s OCS Pakistan (Pvt.) Limited has also undertaken that the company will pay the due Sindh sales tax for the tax period of March, 2015 and submit their aforementioned Sindh sales tax returns within one week after revoking of suspension of their registration.

7. In view of all above, since, M/s OCS Pakistan (Pvt.) Limited took the major remedial action and submit the Pay Order of Rs. 1,850,338/- for the tax period of April, 2014, January, 2015 to February, 2015, therefore, taking a lenient view and for the purpose of carrying on their business activity, the suspension of the registered person is hereby revoked with immediate effect. I further order to activate the User ID and Password of the registered person enabling him in filing of Sindh sales tax returns for the tax periods from April, 2014, May, 2014, August, 2014 and January, 2015 to March, 2015.

8. This order contains four (04) pages, each bearing my seal and initial.


(Anbreen Fatima)
Assistant Commissioner-12

Through Courier Service.

M/s OCS Pakistan (Pvt.) Limited,
SNTN-S0860540-8
Worldwide House C-17, Korangi Road,
DHA Phase, Karachi.

Copy for information to:

1. The Member (Taxation), Sindh Revenue Board, Karachi.
2. The Chairperson, Punjab Revenue Authority, PRA House, 5-B, Danepur Road, GOR-I, Lahore.
3. Chief Collector Customs (Enforcement South), Custom House, Karachi.
4. Chief Collector Customs (Preventive South), Custom House, Karachi.
5. Chief Commissioner LTU, PIC Towers, Moulvi Tamizuddin Road, Karachi.
6. Chief Commissioner, RTO-I/II/III KARACHI, Income Tax House, 6th Floor, Income Tax Building, Sharah-e-Kamal Ata Turk, Karachi.
7. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad.
8. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
9. The Commissioner-I, Sindh Revenue Board, Karachi.
10. The Commissioner-II, Sindh Revenue Board, Karachi.
11. The Commissioner-III, Sindh Revenue Board, Karachi.
12. National Institutional Facilitation Technologies (Private) Limited, 5th Floor, A.W.T Plaza, I.I Chundrigar Road, Karachi.
13. Standard Chartered Bank (Pakistan) Limited, Standard Chartered Bank Building I.I Chundrigar Road, Karachi.
14. JS Investments Limited, 13th Floor, Shaheen Complex M.R. Kiyani Road, Karachi.
15. CMPAK Limited, T.F Complex, Mauve Area, G-9/4, Islamabad.
16. Multinet Pakistan (Pvt.) Limited, 1D-203, Korangi Industrial Area Sector 30, Karachi
17. Mr. Shahid-ul-Ghani (Head of IT), SRB; for placing it on SRB website.

20. Mr. Shaiq Jafri, Project Manager, PRAL in SRB.
21. Mr. Javed Akhtar, Manager Call Centre, SRB.
22. D.C (Audit/Taxation/Unit-12/WHT), SRB.



(Arshad Fatima)
Assistant Commissioner-12