



NO.SRB- COM-IV/AC-23/SN/2020/168

GOVERNMENT OF SINDH  
SINDH REVENUE BOARD  
Shaheen Complex, Karachi.

Dated, 29<sup>th</sup> September, 2020

**ORDER FOR RESTORATION OF SUSPENSION OF  
M/S. SHAH TRANSPORT NETWORK**

Name & NTN of Person Suspended:	M/s. SHAH TRANSPORT NETWORK SNTN: S4395131-7
Address:	Plot 238, Block 2, PECHS, Karachi
Date of Institution:	21 <sup>st</sup> September, 2020
Reason for Suspension	<ul style="list-style-type: none"><li>Non-compliance of the provisions of section 30 of the Sindh Sales Tax on Services Act, 2011 and rule 13 of the Sindh Sales Tax on Services Rules, 2011.</li></ul>
Tax Period	May, 2020 to August, 2020

Brief facts of the case are that M/s. Shah Transport Network (hereinafter referred as 'the registered person') having SNTN: S4395131-7 are registered with Sindh Revenue Board under the category of "services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road or through pipeline or conduit" classified under tariff heading 9836.0000 to the second schedule of Sindh Sales Tax on Services Act, 2011 (hereinafter "Act, 2011").

2. Scrutiny of tax profile revealed that the registered person had failed to e-file monthly Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12 of the Rules, 2011, in the time limitation and the manner as prescribed under rule 13 of the Rules, 2011, for the tax periods **May, 2020 to August, 2020**.

3. Accordingly, this office notice bearing NO.SRB-COM-IV/AC-23/SN/2020/132 dated 21<sup>st</sup> September, 2020 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. Shah Transport Network was suspended with immediate effect, for the violation of aforesaid provisions of the law.

4. The registered person was advised to take certain remedial actions, as mentioned below, by **28<sup>th</sup> September, 2020** so that the suspension may be revoked:-

- to e-file the monthly Sindh sales tax return (Form SST-03) for the said tax periods.

The registered person was also informed that the failure to comply with said notice shall lead to cancellation of their registration with SRB

5. In compliance to this office letter bearing no. 132 dated 21.09.2020, Mr. Abdul Ghaffar of M/s Shah Transport Network submitted a written reply dated September 24, 2020, wherein, the registered person submitted a banker's cheque bearing no. BC KCP 00004283

dated 25.09.2020, value amounting to Rs.1,500,000/- for the payment of Sindh sales tax pertaining to the tax-period May, 2020, and commits to pay remaining liability regarding the tax periods June, 2020 to August, 2020 till 31<sup>st</sup> October, 2020. Further, they have requested for the restoration of their registration/Sindh sales tax profile.

6. I have gone through the submissions of M/s. Shah Transport Network and came to the conclusion 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 can neither e-file the return nor can generate the PSID on their SNTN. Since, the banker's cheque for the monthly SST of tax period May, 2020 has been submitted by the registered person and further they assured that the remaining liability regarding the tax periods June, 2020 to August, 2020 will be deposited till 31<sup>st</sup> October, 2020. Therefore, Considering the above and the current economic condition of the country due to outbreak of Covid-19 and consequent liquidity crisis being faced by businesses, a lenient view is being taken and for the purpose of carrying on their business activity and subsequent remedial actions to be taken by the registered person, this office notice bearing NO. SRB-COM-IV/AC-23/SN/2020/132 dated 21-09-2020; the suspension of the registered person is hereby **revoked with immediate effect** with directions to dispose off all the the SST dues by 15<sup>th</sup> of October, 2020. In case of failure to fulfil the stated remedial actions within the stipulated time, registration of taxpayer may be subject to suspension again.

7. This order contains Two (02) pages, each bearing my seal and initial.



(HUNAIN TARIQ)  
Assistant Commissioner-23

**Copy for Information to:**

1. The Commissioner-IV, Sindh Revenue Board, Karachi.
2. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
- ✓ 3. Deputy Commissioner (IT), SRB, for placing it on SRB website.
4. Master File, SRB



(HUNAIN TARIQ)  
Assistant Commissioner-23