

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate-I
12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated 30th March, 2018

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s Multinet Pakistan (Pvt.) Limited, SNTN-S1205953-6
Address:	1D-203, Korangi Industrial Area, Sector 30, Karachi.
Date of Institution:	16-3-2018
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:	November 2017, January 2018 & February 2018

Brief facts of the case are that M/s Multinet Pakistan (Pvt.) Limited bearing SNTN No. S1205953-6 are registered with SRB as a service provider in respect of telecommunication services 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(s) November 2017, January 2018 & February 2018.

3. Accordingly, notice bearing SRB-Com-I/AC-1/TEL/Multinet/2018/V-33/5883 dated 16-3-2018 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 Multinet Pakistan (Pvt.) Limited was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was were required to comply with the said provisions of the Act-2011 and the Rules made thereunder failing to which the case shall be proceeded for cancellation of registration.

4. On 30-3-2018, Mr. Enver A.Ferzan, Vice President-Finance Operations submitted undertaking along with six payorders. Details are given as under:

S.No.	Tax Month	Payorder No.	Tax Amount	Payorder No.	Penalty & Default Surcharge	Total
1	Nov-17	04606857	4,452,863	04606859	383,298	4,836,161
2	Jan-18	04316653	5,380,489	04606858	345,171	5,725,660
3	Feb-18	20155576	4,117,119	04606855	231,537	4,348,656
Total						14,910,477

5. M/s Multinet Pakistan (Pvt.) Limited undertakes as follows:



- i. That the mentioned payment pertains to SST for tax November 2017, January 2018 & February 2018.
- ii. That they have made the entire output tax invoices for the said tax periods against mentioned payorders.
- iii. That they will e-file SST returns within two days of generation of CPR's.

6. Mr. Enver A. Ferzan, Vice President-Finance Operations requested to restore the registration so as they can generate the PSID, deposit the tax amount.

7. I have heard the representative of M/s Multinet Pakistan (Pvt.) Limited 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 neither can e-file the return nor can generate the PSID on its NTN. Since M/s Multinet Pakistan (Pvt.) Limited has provided original payorders, therefore, taking a lenient view and for purpose of carrying on their business activity and to take the remedial action provided in this office notice dated 16-3-2018, the suspension of the registered person is hereby **revoked with immediate effect**.

8. M/s Multinet Pakistan (Pvt.) Limited are required to:

- a) generate PSID against said payorders immediately on restoration of registration,
- b) e-file the returns within 2 days of deposit of tax amount,
- c) 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.

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

✓ **Mr. Shaiq Jafri,**
Chief Manager,
PRAL in SRB.

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



Copy to;

1. The Commissioner-I, Sindh Revenue Board, Karachi.
2. The Commissioner-III, Sindh Revenue Board, Karachi.
3. The Commissioner-IV, Sindh Revenue Board, Karachi.
4. The Commissioner (Sukkur & Hyderabad), Sindh Revenue Board, Hyderabad.
5. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
6. M/s Multinet Pakistan (Pvt.) Limited, 1D-203, Korangi Industrial Area, Sector 30, Karachi.
7. Manager Call Centre, SRB.

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