



Unit-17/2021-22/138417
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Commissionerate-III
Karachi, dated May 30, 2022

ORDER U/S 25 OF THE Sindh SALES TAX ON SERVICES ACT, 2011

Whereas, M/S. Havi Express Pvt Ltd having SNTN: 5005259 (herein after referred as 'registered person') is registered with Sindh Revenue Board (SRB) under the principal activity of "Courier services" (tariff heading 9808.0000) of the Second Schedule to Sindh Sales Tax on Services Act, 2011 (Act-2011), which are chargeable to Sindh sales tax @ 13% under section 8 of the Act, 2011 read with section 3 and the Second Schedule thereof.

2. It was observed that the registered person had failed to deposit Sindh sales tax dues and also has failed to e-file monthly sales tax returns for the tax periods Nov-2021, Dec-2021, Jan-2022, Feb-2022, Mar-2022, despite the fact that registered person was advised via email dated 3rd February, 2022 and 22nd February, 2022, to do so.

3. The registered person was therefore show-cause and provided an opportunity of being heard vide notice dated 6th May, 2022, to explain as to why his registration may not be suspended under section 25(1)(a)(ii) of the Act, 2011 (referred to as "Act, 2011"), read with rule 10 of the Rules, 2011 (refer to as "Rules, 2011") for violation of section 9, 15, 15A of the Act and rule 22 of the Rules, 2011. Hearing was fixed on 13th May, 2022. The registered person was required to make payment of the Sindh sales tax dues immediately along with default surcharge as required under section 44 of the Act, and file monthly SST returns of the aforementioned tax periods immediately. The registered person failed to deposit SST dues and also failed to file monthly SST returns so far despite availing sufficient time up to date of this order.

4. It is observed from the monthly Sindh sales tax returns of the service recipients (SRB registered person) that the registered person has provided taxable services during the aforementioned tax periods and has also collected Sindh sales tax amount from the service recipient but the registered person has deliberately failed to deposit the aforesaid collected SST amount and he has concealed his taxable activity by not submitting SST returns despite the receipt of show-cause notice.

5. The abovementioned act of providing taxable services and collecting Sindh sales tax by the registered person but not depositing the said collected SST with SRB willfully and intentionally falls under the definition of TAX FRAUD as defined in clause (94) of section 2 of the Act, 2011 and attract penalties as envisages under serial 6(d) of the table mentioned under section 43 of the Act, 2011


6. Now this order is being issued under section 25(3) of the Act, 2011 read with Circular No.02 of 2013 and Rule 10(1) of the Rules, 2011 to the effect that the registration of HAVI EXPRESS (PRIVATE) LIMITED having SNTN: 5005259, is hereby suspended with immediate effect. The registered person is advised to deposit Sindh sales tax dues for the tax periods from November, 2021 up to April, 2022 immediately along with default surcharge as required under section 44 of the Act, 2011 and submit monthly Sindh sales tax returns. Copies of CPRs with

acknowledgment receipts of submitted returns may please be submitted to this office by 6th June, 2022.

6. This order of suspension is without prejudice to the penal action, prosecution and recovery as may be taken against the registered person in accordance with the provisions of the Act, 2011 and the relevant rules of Rules, 2011.

7. Copy of this order is also forwarded taxpayer's registered email ID < info@haviexpress.com> in terms of section 75 of the Act, 2011 and the rule made thereunder.

The Principal Officer,
M/S. Havi Express Pvt Ltd
Office No.13, Amber Tower,
Main Shakra-e-Faisal, Block-6,
PECHS, KARACHI


(Muhammad Yousuf Bukhari)
Assistant Commissioner-Unit-17

Copy for Information to:

1. The Commissioner-III, SRB.
2. The Project Manager, PRAL, SRB.
3. Deputy Commissioner (IT), SRB, for placing it on SRB website.
4. PS to Member Operations, SRB, Karachi
5. Office Copy


(Muhammad Yousuf Bukhari)
Assistant Commissioner-17

