



Unit-17/2021-22/138297  
**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 World Link Courier Services having SNTN:2975806 (herein after referred as 'registered person') is engaged in providing "Courier services" (tariff heading 9808.0000) of the Second Schedule to the 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.

2.1 It was observed during audit proceedings under section 28 of the Act, 2011, for the tax periods July, 2019 to June, 2020, which were duly communicated to the registered person vide SRB's letter dated 29-10-2020 followed by letters dated 02-02-2021, 27-04-2021, 28-05-2021 and 5-06-2021 that the registered person has claimed twice input tax amounting to Rs.413, 541/- on account of several purchase invoices, which were inadmissible under section 15A (1)(c) of the Act, 2011. The details of all such invoices were confronted to the registered person vide above referred notices. It was further observed that the registered person has failed to file monthly Sindh sales tax returns for the tax periods July, 2019, December 2019, March 2020 and May 2020, within specified due dates; thus has violated section 30 of the Act and rule 14 of the Rules, 2011.

2.2 He was provided sufficient opportunities vide above mentioned referred SRB's notices dated 02-02-2021, 27-04-2021, 28-05-2021 followed by this office, notice and email dated 3<sup>rd</sup> March, 2022, to justify his position. However, he failed to comply with aforesaid notices and failed to submit any response.

2.3 It was further observed that the registered person has declared sales value without any value-addition on the purchases made from M/s. Skynet World Wide Express. The registered person has declared purchases of Rs.16,785,382/- as against sales value of Rs.15,071,821/- during the under reference tax periods (July, 2019 to June 2020), which shows sales suppression on part of the registered person and shows claim of input tax in respect of purchases used in untaxed services. The registered person failed to submit justification to the aforesaid inadmissible input tax adjustments, sales suppression and contraventions of the aforesaid provisions of the Act, 2011 which shows an act of willful defiance towards obligations of the registered person and willful contravention of the Act and rules by the registered person.

3. Therefore, the registered person was show cause vide notice dated 24-3-2022 to explain as to why the registration of M/s World Link Courier Services having SNTN:2975806 may not be suspended under section 25 of the Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Sindh Sales Tax on Services Rules, 2011 w.e.f. 1<sup>ST</sup> April, 2022, provided that the registered person take remedial following actions by 31<sup>ST</sup> March, 2022:-

- a) deposit the inadmissible input tax amounting to Rs.413, 541/- (Cited at 2.1 supra) or justify the admissibility of the aforesaid input tax with copies of sales and purchase invoices and payment evidences with copies of bank statements of all bank accounts.
- b) provide copy of income tax return of 2019-20,
- c) provide copies of agreement signed with Skynet Worldwide Express(Suppliers) and clients (purchasers).


4. Hearing was fixed on 31<sup>st</sup> March, 2022. However nobody appeared on the hearing date. Further opportunities were provided vide notices dated 22-4-2022 and 13-5-2022. However, the registered neither deposited the aforesaid short paid SST dues nor submitted any justification thereof.

5. Now, this order is being issued to you 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 M/s World Link Courier Services having SNTN:2975806, is hereby suspended with immediate effect. The registered person is advised to take following remedial actions cited at para 3 supra by 6<sup>th</sup> 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 < sic\_taxconsultant@yahoo.com> in terms of section 75 of the Act, 2011 and the rule made thereunder.

**M/s. World Link Courier Services,**  
(SNTN:2975806)  
Suit No.1, Shafiq Plaza,  
Sarwar Shaheed Road,  
Near Karachi Press Club,  
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. Office Copy
5. M/s. S.Iftikhar & Company, Saddar.

  
**(Muhammad Yousuf Bukhari)**  
Assistant Commissioner-17