



Unit-17/2021-22/139122
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Commissionerate-III
Karachi, dated May 31, 2022

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

Whereas, M/s. Trax Online Pvt Ltd, having SNTN:7930679 (herein after referred as 'the Registered person') is registered with Sindh Revenue Board under the principal activity of "Courier Services" (tariff heading 9808.0000) of the Second Schedule to the Sindh Sales Tax on Services Act, 2011. All registered persons are required to deposit monthly Sindh sales tax dues and e-file monthly Sindh sales tax returns within due date as specified under Rule 14 of the Sindh Sales Tax on Services Rules, 2011, read with section 8, 9 and 30 of the Sindh Sales Tax on Services Act, 2011.

2. The perusal of the Sindh sales tax profile of the registered person, had revealed that the registered person has failed to file monthly Sindh sales tax return(s) for the tax periods January, 2022, February, 2022, March, 2022 and April, 2022, despite the fact that they have provided taxable services during the aforementioned tax periods and have also charged Sindh sales tax on the aforesaid services. The above act of providing taxable services and collecting Sindh sales tax by the registered person but willfully and intentionally not depositing the said collected SST with SRB and further not submitting monthly Sindh sales tax returns is act of TAX FRAUD as defined in clause (94) of section 2 of the Act, 2011 and clear violation of section 9 and section 30 of the Act, 2011 read with rule 12, 13 and 14 of the Rules, 2011. The registered person committed time and again to deposit his SST dues but he failed.

3. The registered person was therefore show-cause and provided an opportunity of being heard vide notice dated 25th 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 30th May, 2022. The registered person was required to make payment of the Sindh sales tax dues along with default surcharge as required under section 44 of the Act, and file monthly SST returns of the aforementioned tax periods immediately. However, the registered person failed to deposit the aforesaid Sindh sales tax dues up to date of this order.


4. It is pertinent to mention that the under reference Sindh sales tax is an indirect tax which is charged and collected by the registered person/service provider, and the registered person being the custodian of the aforesaid sales tax amount that is public revenue, was under mandatory obligation to deposit the aforesaid Sindh sales tax in the Government treasury. The abovementioned act of non-payment and non-filing of returns for the consecutive four (4) tax periods, January, 2022, February, 2022, March, 2022 and April, 2022, despite of availing sufficient opportunities that too for the last four (4) months shows deliberate and intentional violation of the statutory provisions of the Act and rules made thereunder. 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 M/s. Trax Online Pvt Ltd. SNTN:7930679, is hereby suspended with immediate effect. The registered person is advised to

deposit Sindh sales tax dues for the tax periods January, 2022, February, 2022, March, 2022 and April, 2022 immediately along with default surcharge as required under section 44 of the Act, 2011. 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 <fawad.ahmed@trax.pk> in terms of section 75 of the Act, 2011 and the rule made thereunder.

M/s. Trax Online Pvt Ltd,
(SNTN:7930679)
Plot No.2, St-2, Sector 23,
Near TCS Warehouse, Korangi Industrial Area,
Karachi


(Muhammad Yousuf Bukhari)
Deputy 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.


(Muhammad Yousuf Bukhari)
Deputy Commissioner-(Unit-17)

