



No.SRB.COM-II/U-23/TRAN/2019/40

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate-II

Karachi, dated July 31, 2019

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/S HASNAIN CARGO SERVICE, SNTN#S2869565
Address:	SIDDIQ SONS BUILDING OFFICE NO. 102, SHINWARI MARKET, MARIPUR ROAD, MARI PUR ROAD, KARACHI
Date of Institution:	17-05-2019
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:	Nov-2018, Jan-2019 & Mar-2019

Brief facts of the case are that M/S HASNAIN CARGO SERVICE bearing SNTN No. S2869565 are registered with SRB under the principal service category of Inter-City transportation services which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading 9836.0000 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") during the tax periods Nov-2018, Jan-2019 & Mar-2019 and failed to e-file the SST returns as required under section 30 read with Rule 12 and 13 of the said Rules-2011 pertaining to the tax period **Mar-2019**.

3. Accordingly, a notice bearing NO.SRB-COM-II/U-23/GT/1327 dated 17-05-2019 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 HASNAIN CARGO SERVICE was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was required to comply with the said provisions of the Act-2011 and the Rules made thereunder before 23-05-2019 failing which, further necessary action shall be taken as envisaged under the Act-2011.

4. Whereas, M/S HASNAIN CARGO SERVICE were required to deposit Rs.1,408,243/- in the SRB and provide information (i-e. a summary list of sales invoices issued during the periods 2016-17 & 2017-18 & Jul-2018 to Apr-2019 along with bank statement of all bank accounts and copies of Income Tax Returns for the years 2016-17 & 2017-18). However, the registered person submitted Pay Order of Rs.700,000/- vide P.O No.5671466 dated 12-07-2019. He is directed to submit all the records/documents sought in the Suspension Order and deposit remaining SST dues within a week of receiving this order. In case of non-compliance **show cause notice** shall be issued under the relevant provisions of the Act, 2011, without any further notice.

5. I have examined the facts of M/S HASNAIN CARGO SERVICE 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 HASNAIN CARGO SERVICE has agreed for compliance, 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 17-05-2019, the suspension of the registered person is hereby **revoked with immediate effect**.

6. This order contains two (02) pages, each bearing my seal and signature.

(MUHAMMAD DANISH KHAN)
Assistant Commissioner-23

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

Copy for information forwarded to:

1. The Chairperson, Punjab Revenue Authority, PRA House, 5-B, Danapur Road, GOR-I, Lahore.
2. Chief Collector Customs (Enforcement South), Custom House, Karachi.
3. Chief Collector Customs (Preventive South), Custom House, Karachi.
4. Chief Commissioner LTU, PIC Towers, Moulvi Tamizuddin Road, Karachi.
5. Chief Commissioner, RTO-I/II KARACHI, Income Tax House, 6th Floor, Income Tax Building, Sharah-e-Kamal Atta Turk, Karachi.
6. Chief Commissioner, RTO III Karachi, A-335, Jauhar Chowrangi Road, Gulistan-e-Jauhar, Block-16, Karachi.
7. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad.
8. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
9. The Commissioner-II, Sindh Revenue Board, Karachi.
- ✓ 10. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
11. Cluster In-charge (Unit-23)
12. M/S AMMIZA TRANSPORT (PVT.) LIMITED, LAHORE.

(MUHAMMAD DANISH KHAN)
Assistant Commissioner-23

