



SRB/Com-I/AC-1/Trk/TW/2018V-68/2017/6347

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**Commissionerate-I
12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated 31st August, 2018**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s. Tracking World (Pvt) Limited, SNTN-S1893890-6
Address:	51-B, Faisal Town, Lahore.
Date of Institution:	16-8-2018
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:	June 2018 & July 2018

Brief facts of the case are that M/s Tracking World (Pvt) Limited bearing SNTN No. S1893890-6 are registered with SRB as a service provider in respect of telecommunication including the tracking 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 periods June 2018 and July 2018.

3. Accordingly, notice bearing SRB/Com-I/AC-1/TRK/TW/2018/V-68/6320 dated 16-8-2018 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 Tracking World (Pvt) Limited was suspended for violation of aforesaid provisions of the law. Moreover, the registered person were required to comply with the said provisions of the Act-2011 and the Rules made thereunder before 31-8-2018 failing to which the case shall be proceeded for cancellation of registration.

4. On 30-8-2018, Mr. Shahid Iqbal, Deputy Manager Finance from M/s Tracking World (Pvt) Limited provided scanned copies of payorder, via email, in relation to principle amount of tax, default surcharge and penalties thereof. The details of payorders are given as under:



Sr.	Month	P.O No.	Sales Tax Liability	Penalty amount	Total Amount	P.O No.	Default Surcharge	Late Payment Remaining Penalty Amount	Late filing Penalty	Total Amount
1	Jul-18	104670739	1,511,349	5,000	1,516,349	20455667	19,865	70,237	6,667	96,769
2	Jun-18	104670738	1,404,742	5,000	1,409,742	20455668	7,124	75,567	5,000	87,691

5. Mr. Shahid Iqbal, Deputy Manager Finance email requested to restore the registration so as they can generate the PSID, deposit the tax amount on the same day and e-file the returns.

6. I have gone through the record and the submission by representative 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 Tracking World (Pvt) Limited has provided copies of 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 16-8-2018, the suspension of the registered person is hereby **revoked with immediate effect**.

7. M/s Tracking World (Pvt) Limited are required to:

- a) generate PSID against said payorders immediately on restoration of registration.
- b) e-file the returns by 5-9-2018 i.e. within two days of deposit of tax amount.
- c) Deposit short paid amount on account of default surcharge amounting to Rs.3,665/- for aforesaid tax periods.

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

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

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

Copy to;

- ✓ 1. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
2. M/s. Tracking World (Pvt) Limited, 51-B, Faisal Town, Lahore.
3. Manager Call Centre, SRB.

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

