



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate of SRB-II
12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated: 31st October, 2018

NO.SRB-COM-III/AC-Unit-12/Saudi/2018/111350

ORDER FOR REVOCATION OF SUSPENSION

Name & SNTN of Suspended Person:	M/s. Saudi Pak Leasing Company Limited, (SNTN-0700272-6).
Address:	6 th Floor, Lakson Square, Building No.1, Sarwar Shaheed road, sadder town Karachi.
Date of Institution:	01-10-2018.
Reason for Suspension:	Non-compliance of the provisions of section 9, 17 & 30 of the Sindh Sales Tax on Services Act, 2011 and rules 12, 13, 14 & 30.
Tax Periods:	May, 2018 to August, 2018.

BRIEF FACTS OF THE CASE:

M/s. Saudi Pak Leasing Company Limited are registered with SRB having SNTN: 0700272-6, for providing or rendering the taxable services classified under tariff heading 9819.1000 of the 2nd Schedule of the Sindh Sales Tax on Services Act, 2011 (hereinafter the “**Act, 2011**”). The registered person are required to comply with the provisions of section 3, 8, 9, 17 & 30 of the Act, 2011 read with rule 12, 13, 14 & 30 of the Sindh Sales Tax on Services Rule, 2011 (hereinafter the “**Rules, 2011**”).

02. During the scrutiny of tax profile of the registered person, the following discrepancies have been found:

- *Failed to e-file the **true & correct** Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12, 13 & 30 of the Rules, 2011 for the tax periods **May, 2018 to August, 2018;***
- *The registered person has provided services in respect of leasing, operation and maintenance in accordance with rule 30 of the Rules, 2011 during the tax periods **May, June, July and August, 2018;** however, has failed to deposit Sindh Sales Tax for the aforesaid periods.*

03. Accordingly, notice for suspension of registration bearing No. SRB-COM-III/AC-11/2018/Saudi/111310 dated: 01-10-2018 was served upon the registered person under section 25(1)(a)(ii) of the Act, 2011 read with SRB Circular No.02 of 2013 dated: 08-02-2013 and rule 10 of the Rules, 2011. Whereby, SRB registration of the M/s. Saudi Pak Leasing Company Limited was suspended on account of violation of the aforesaid provisions of the law. The registered person was advised to take the remedial actions by 08-10-2018 for revocation of the instant suspension as failing to do so shall further lead to cancellation of registration.



04. On 17th October, 2018; the registered person submitted a cheque bearing No. 1703892979 dated 17-10-2018 amounting to Rs. 40,000/- in respect of penalty for revocation of suspension under section 43(2) of the Act, 2011.

05. I have been through the submission made by M/s. Saudi Pak Leasing Company Limited and came to a conclusion that since penalty in respect of non-filing of Sindh Sales Tax returns within due date for the tax periods May, June, July and August, 2018 has been paid therefore, as a matter of procedure on suspension of registration of taxpayer, the tax profile of the registered person suspended on e/i.srb official portal due to which the taxpayer neither can e-file/revise the returns, nor can generate the PSID on their own SNTN and for the purpose of carrying on their business activity followed by further compliance on remedial actions, the suspension of registration is hereby revoked **with immediate effect**.

06. M/s. Saudi Pak Leasing Company Limited are required to:

File true & correct tax returns as per law for the tax periods from May, 2018 to August, 2018 immediately after restoration of registration.

07. This order contains three (02) pages, each bearing my seal & initial.

(Zohaib Athar)

Assistant Commissioner (Unit-12)

M/s. Saudi Pak Leasing Company Limited,
6th Floor, Lakson Square Building No.1,
Sarwar Shaheed Road, Saddar Town, Karachi.

Copy forwarded to:

1. Mr. Shaiq Jafri, Chief Manager (PRAL), in Sindh Revenue Board, Karachi.
2. Member (Operations), Sindh Revenue Board, Karachi.
3. The Commissioner-III, Sindh Revenue Board, Karachi.
4. Mr. Zaheer Hussain (AC/Cluster Head) SRB.
5. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
6. Manager Call Centre, SRB.



Zohaib Athar
31-10-2018

(Zohaib Athar)

Assistant Commissioner (Unit-12)