



JUDGEMENT SHEET

Business Name	M/s S.P Foods (Krispy2Go)
SNTN	S-A049008-3
Address	Shop No. 1-2 Aisha Tower, Prince Town, Wadhu Wah Road, Qasimabad, Hyderabad
Application No.	5782056
Application Date	09.01.2023
Status	Approved

ORDER NO. 4493 OF 2023

DE-REGISTRATION OF M/S S.P FOODS (KRISPY2GO) (SNTN: SA049008-3) UNDER SECTION 25A OF THE SINDH SALES TAX ON SERVICES ACT, 2011

Brief facts of the case:

Whereas, M/s S.P Foods (Krispy2Go) (hereinafter referred to as “the registered person”), having SNTN: S-A049008-3, is registered with Sindh Revenue Board, under the category of *service provided or rendered by restaurants*, as classified under tariff heading 9801.2000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as “the SSToS Act, 2011”).

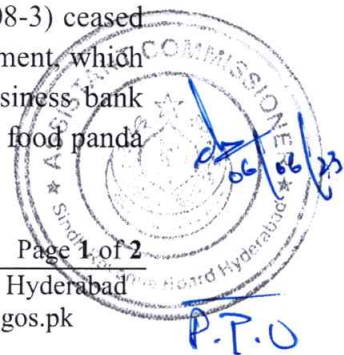
02. The registered person submitted online application No. 5782056 dated 09.01.2023, for de-registration of SNTN: S-A049008-3 with SRB under section 25(A) of the SSToS Act, 2011 and rule 9 of the SSToS Rules, 2011, on the reason that the business is closed.

03. In order to process the above de-registration application, the registered person was required to provide relevant record for scrutiny and ascertaining the factual position of SST liability upon the registered person during the registration period. In this regard, the registered person was required to provide the following record/ documents:

- i. Copy of income tax returns for the tax years 2021 and 2022;
- ii. Copy of all business bank accounts statements for the period 01.04.2021 to 10.01.2023; and
- iii. Copy of all invoices and utilities / bills during the period.

04. The above information was called in terms of section 25A of Sindh Sales Tax on Services Act, 2011 read with section 26 and 27(2) thereof.

05. During the course of de-registration application proceedings, the registered person submitted that the business named M/s S.P Foods (Krispy2Go) (SNTN SA049008-3) ceased its operation in May-2022. The registered person submitted required record/document, which included copy of income tax returns for the years 2021 and 2022, copy of business bank accounts statement and copy of utility bills (electricity and telephone) along with food panda invoices.




06. Record provided by the registered person is accordingly examined and reconciled by the undersigned.

Order:

07. I have examined the case record and facts. Considering the above facts and perusal of the record available with this office, it reveals that the registered person has discharged its SST liability.

08. In view of above, I hereby order for **approval** of application No. 5782056 dated 09.01.2023 for de-registration application (Form SST-02) under section 25A of the SSToS Act, 2011 of M/s S.P Foods (Krispy2Go) (SNTN: SA049008-3).

09. This order contains two (02) pages, each bearing my seal and initials.


(Waleed Patoli)

Assistant Commissioner (Unit-34)
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1. M/s S.P Foods (Krispy2Go)

Shop No. 1-2 Aisha Tower, Prince Town,
Wadhu Wah Road, Qasimabad, Hyderabad
Contact No. 0331-3506176
SNTN S-A049008-3

2. Mr. Muhammad Saad

H. No 51/A , Defence Officer Housing Scheme,
Phase-I, Qasimabad, Hyderabad
Contact No. 0331-3506176
SNTN S-A049008-3

C. C to:

1. Member (Operations-II), Sindh Revenue Board, Karachi.
2. Commissioner (Hyderabad), Sindh Revenue Board, Hyderabad.
3. Director (IT), Sindh Revenue Board, Karachi.
4. Chief Manager, PRAL, Sindh Revenue Board, Karachi.
5. In-charge Call Center, Sindh Revenue Board, Karachi.




(Waleed Patoli)

Assistant Commissioner (Unit-34)

