



NO.SRB-COM-II/AC-10/Courier/003847/2013
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
9th Floor, Shaheen Complex, M.R kiyani Road,
Karachi, Dated 20th June, 2014

- (i) Name, SNTN and address of the Suspender: **M/s. OCS Pakistan (Pvt.) Limited,**
SNTN-S0860540-8
Worldwide House C-17, Krongi Road,
DHA Phase,
Karachi.
- (ii) Date of Suspension: 9th June, 2014
- (iii) Reason: 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.

ORDER OF REVOKING OF SUSPENSION NO.02 OF 2013 IN CASE OF
M/s. OCS PAKISTAN (Pvt.) LIMITED

M/s.OCS Pakistan (Pvt.) Limited (SNTN-S0860540-8), Worldwide House C-17, Korangi Road, DHA Phase, Karachi, are engaged in providing and rendering the taxable services of 'Courier' falling under tariff heading 9809.0000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 which are chargeable to sales tax under section 3 of the Sindh Sales Tax on Services Act, 2011 at the rate of 16%.

2. Examination of the tax profile of M/s. OCS Pakistan (Pvt.) Limited reveals that they have neither deposited the amount of Sindh sales tax nor have e-filed the monthly Sindh sales tax returns (Form SST-03) related to the tax periods March, 2014 and April, 2014 irrespective of the fact that they were involved in the economic activity as defined under section 4 of the Sindh Sales Tax on Services Act, 2011 and also charging and collecting Sindh sales tax under section 8, 9 and 17 of the 2011-Act.

3. Therefore, M/s.OCS Pakistan (Pvt.) Limited were served with a notice regarding Suspension of Registration bearing NO.SRB-COM-II/AC-10/Courier/003769/2013 dated 9th June, 2014, as to why their registration with SRB may not be cancelled for violation of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 read with rules 12, 13 and 14 of the Sindh Sales Tax on Services Rules, 2011 till the following remedial action shall not be taken by them on or before 16-06-2014.



- to discharge all your sales tax liability for aforementioned tax periods and deposit the same in the Government of Sindh head of account B-02384.
- to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods March, 2014 and April, 2014.

4. The said notice is reproduced as under for ready reference;

"Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 provides that registration of a registered person can be suspended where registered person "has failed to comply with its obligations under this Act". Rule 10 of the Sindh Sales Tax on Services Rules, 2011 also provides that where a registered person commits any act of fraud or deliberate and intentional non-payment, short payment or evasion of tax, the Board or an officer of SRB authorized by the Board in this behalf may, without prejudice to any other action under the law for the time being in force, suspend the registration of such person.

2. *Whereas, scrutiny of your tax profile reveals that you have failed:*

- *to make the payment of Sindh sales tax on services as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011, read with rule 14 of the Sindh Sales Tax on Services Rules, 2011, pertaining to the tax periods March, 2014 and April, 2014;*
- *to e-file the Sindh sales tax return (Form SST-03) as required under section 30 of the Sindh Sales Tax on Services Act, 2011 (Act-2011) read with rule 12 of the Sindh Sales Tax on Services Rules, 2011(Rules-2011), in the time limitation and the manner as prescribed under rule 13 of the Rules-2011, for the tax periods March, 2014 and April, 2014;*
- *to e-deposit the amount of Sindh sales tax of Rs.910,276/- claimed and adjusted by the SRB-registered persons during the tax periods March, 2014 and April, 2014.*

3. *This office has, several times, informed you in writing and through telephonic discussions, about the aforesaid offences committed by you but, neither you deposited the amounts of Sindh sales tax due nor e-filed the monthly Sindh sales tax returns as required. This is the serious violation of the above referred statutory provisions of the Act-2011 and the Rules made thereunder.*

4. *Now, this notice is being issued to you 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 to the effect that your registration is hereby suspended with immediate effect. However, your suspension shall be revoked if you take following remedial actions by 16-06-2014;*

- *to discharge all your sales tax liability for aforementioned tax periods and deposit the same in the Government of Sindh head of account B-02384.*
- *to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods March, 2014 and April, 2014.*

5. *In case of non-satisfactory response or failure to take remedial measures as suggested above on or before 16-06-2014, your case shall be further proceeded for cancellation of your registration with SRB.*



6. *This notice and suspension of registration are without prejudice to the penal action, prosecution action and recovery action as may be taken against M/s.OCS Pakistan (Pvt.) Limited in accordance with the provisions of the Act or the Rules.*

5. In response to the aforesaid notice the representative of M/s.OCS Pakistan (Pvt.) Limited, through email dated 18-06-2014 has confirmed that they have deposited the Sindh Sales Tax amounting to Rs.4,021,891/- for the tax periods March, 2014, April, 2014 and May, 2014 alongwith the copy of NBP deposit Slip as evidence. It was further submitted that the default surcharge amounting to Rs.14,572/- related to the tax periods March, 2014 and April, 2014 have been deposited with SRB vide CPR Numbers S1-20140619-0009-1149680 and S1-20140619-0009-1149703 dated 19th June, 2014.

6. Details of the amount of Sindh sales tax paid during the tax periods March, 2014 to May, 2014 are placed as under:-

Month	Amount of Sale Tax	CPR Number	Date
March, 2014	1,721,891	S1-20140620-0009-1156499	14-02-2014
April, 2014	1,300,000	S1-20140620-0009-1156498	14-02-2014
May, 2014	1,000,000	S1-20140620-0009-1156497	14-02-2014
Total	4,021,891		

7. The representative of M/s.OCS Pakistan (Pvt.) Limited, vide their email dated 19-06-2014 have requested to activate their registration status so that they can file all of their pending Sindh sales tax returns (Form SST-03). He has further requested to intimate all persons regarding withdrawal of suspension to whom the letter of suspension was delivered.

8. In view of all above, since, M/s.OCS Pakistan (Pvt.) Limited took the major remedial action and made the payment of Sindh sales tax amounting to Rs.4,021,891/-, therefore, taking a lenient view and for the purpose of carrying on their business activity, the suspension of the registered person is hereby revoked with immediate effect. I further order to activate the User ID and Password of the registered person enabling him in filing of Sindh sales tax returns for the tax periods from March, 2014 to May, 2014.

9. This order contains seven four (04) pages, each bearing my seal and initial.

Through Courier Service.

M/s. OCS Pakistan (Pvt.) Limited,
SNTN-S0860540-8
Worldwide House C-17, Krongi Road,
DHA Phase, Karachi.



(Anbreen Fatima)
Assistant Commissioner-10

C.c to;

1. Member (Taxation), Sindh Revenue Board, Karachi.
2. The Chairperson, Punjab Revenue Authority, PRA House, 5-B, Danepur Road, GOR-I, Lahore.

3. Chief Collector Customs (Enforcement South), Custom House, Karachi.
4. Chief Collector Customs (Preventive South), Custom House, Karachi.
5. Chief Commissioner LTU, PIC Towers, Moulvi Tamizuddin Road, Karachi.
6. Chief Commissioner, RTO-I/II/III KARACHI, Income Tax House, 6th Floor, Income Tax Building, Sharah-e-Kamal Ata Turk, Karachi.
7. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad.
8. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
9. The Commissioner-I, Sindh Revenue Board, Karachi.
10. The Commissioner-II, Sindh Revenue Board, Karachi.
11. National Institutional Facilitation Technologies (Private) Limited, 5th Floor, A.W.T Plaza, I.I Chundrigar Road, Karachi.
12. Standard Chartered Bank (Pakistan) Limited, Standard Chartered Bank Building I.I Chundrigar Road, Karachi.
13. JS Investments Limited, The Forum, 7th Floor, Khayaban-E-Jami, Clifton Centre, Clifton, Karachi.
14. CMPAK Limited, T.F Complex, Mauve Area, G-9/4, Islamabad.
- ✓ 15. Mr. Shahid-ul-Ghanin Head of IT, SRB, for placing it on SRB website.
16. Mr. Imtiaz Ahmed Khan, C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
17. All Assistant Commissioners, SRB.
18. Mr. Shaiq Jafri, Project Manager, PRAL in SRB.
19. Mr. Javed Akhtar, Manager Call Centre, SRB.
20. D.C (Audit), SRB.




(Aabreen Fatima)
Assistant Commissioner-10