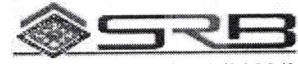




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NO.SRB/DC-1/TEL/2023/348341
SINDH REVENUE BOARD
GOVERNMENT OF SINDH
Karachi, Dated 20th February,2024

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Tilism Technologies (Pvt.) Limited SNTN- S7321668
Address:	10th Floor, Technology Park, Fowler Lines, Shahrah-e-Faisal, Karachi, Pakistan.
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:	November-2022 to March-2023

Brief facts of the case are that M/s. Tilism Technologies (Pvt.) Limited SNTN: S7321668 are registered with SRB as a service provider in respect of Telecommunication Services which are chargeable to the Sindh Sales Tax ("SST") under Section 8 read with tariff heading 9812.6000 to the second schedule of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the Act, 2011").

2. Scrutiny of their tax profile revealed that they failed to deposit the SST amount as required under Section 9 and 17 of the Act, 2011 read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011") 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 periods Nov-2022, Dec-2022, Jan-2023, Feb-2023 & Mar-2023.

3. Accordingly, order bearing NO. SRB/DC-1/TEL/2022/183051 dated 10-05-2023 was issued under Section 25(1)(a)(ii) 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. Tilism Technologies (Pvt.) Limited was suspended for violation of aforesaid provisions of the law. Moreover, they were required to comply with the said provisions of the Act, 2011 and the rules made thereunder and were further informed that in case of non-compliance the case shall be proceeded for cancellation of registration.

4. In pursuance to Suspension Order, the Registered person has self-assessed his Sindh sales tax dues for the under reference tax periods (Nov 2022 to March 2023, and deposited amount of Rs.4,755,935/-. However, he failed to deposit the amount of default surcharge in respect of late payment as required u/s 44 of the Act. The RP has now deposited amount of default surcharge of Rs.782,375/- in respect of late payment of SST dues effective from tax period May 2022, and subsequent periods. Details of payments are provided in the table below:-



No	Bank	Branch		PO No	PO Date	Amount	Tax Period
1	Askari Bank	Punjab Chowranghi Branch	Karachi	23504643	5/17/2023	1,543,951	SST
2	Askari Bank	Punjab Chowranghi Branch	Karachi	23504645	5/26/2023	2,442,532	SST
3	Askari Bank	Punjab Chowranghi Branch	Karachi	23504649	8/6/2023	769,452	SST
6	Askari Bank	Punjab Chowranghi Branch	Karachi	23504644	5/31/2023	209,034	Default Surcharge
4	UBL	0949-Clifton	Karachi	PO-18414611	27-06-2023	245,842	Default Surcharge
5	UBL	0949-Clifton	Karachi	PO-18619776	29-01-2024	327,499	Default Surcharge
						5,538,310	

5. I have duly examined their submissions 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 can not e-file the monthly Sindh sales tax returns. Since M/s. Tilism Technologies (Pvt.) Limited have deposited the aforesaid self-assessed amount (which is subject to reconciliation/audit and further assessment), therefore, taking a lenient view and for purpose of carrying on their business activity and to take the remedial action provided in this order dated 10-05-2023 the suspension of the registered person is hereby revoked with immediate effect.

6. M/s. Tilism Technologies (Pvt.) Limited are now required to:

- a) e-file the returns within one (1) week from the date of receipt of this Order, and
- b) e-file the tax returns of subsequent tax periods in the time and manner prescribed under the provisions of the Act-2011 and the Rules made thereunder along with due **default surcharge**.

7. This order contains two (02) pages, each bearing my seal and initial and this order is without prejudice to any action which may further be taken under the Act-2011 which includes but is not limited to assessment of Sindh sales liability, recovery of default surcharge under section 44 and imposition penalties under section 43 of the Act-2011.

(Muhammad Yousuf Bukhari)
Deputy Commissioner (Unit-01)

Copy for Information to:

1. PS to Member (Operations), SRB, Karachi
2. The Commissioner-V, SRB.
3. The Project Manager, PRAL, SRB.
4. Deputy Commissioner (IT), SRB, for placing it on SRB website.
5. Office Copy

(Muhammad Yousuf Bukhari)
Deputy Commissioner-(Unit-1)

