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NO.SRB/COM-III/AC-VII/S.K.E/2023-24/242258

SINDH REVENUE BOARD
GOVERNMENT OF SINDH
Dated 21st September, 2023

- (i) Name, SNTN and address of the Applicant: **M/s. S.K. ENTERPRISES,**
SNTN-S0573821-7.
2/50, 2nd Floor, (Al-Yousuf Chambers) Abid Chamber,
Shahrah-e-Liaquat,
New Challi, Karachi, Sindh.
- (ii) Registered in Service Category: Custom Agent (Tariff heading 9805.4000)
- (iii) Dues Outstanding: Nil

ORDER FOR DEREGISTRATION OF M/S. S.K. ENTERPRISES (SNTN: S0573821-7).

M/s. S.K. ENTERPRISES bearing SNTN#: S0573821-7 are registered with SRB in the service category of 'Customs Agents' classified vide tariff heading 9805.4000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 'Act-2011'. The services provided or rendered by the registered person are chargeable to SST at the rate of 13% respectively under section 3, 8, 9, 17 and 30 of the Act-2011 read with relevant rules made thereunder of the Sindh Sales Tax on Services Rule, 2011 (hereinafter referred to as 'Rules-2011').

2. Whereas, **M/s. S.K. ENTERPRISES** 'registered person' vide SST Form-02 applied for de-registration application received to SRB dated 28th February, 2023 wherein they have selected reason for *de-registration as Individual business transfer to AOP firm.*

3. The registered person produced the copy of their possessed Custom House Agency License number 1750 as a proof of their change of status from an Individual business entity to an Association of Persons bearing new National Tax Number 2237486 on the same license.

4. It is pertinent to mention that the new NTN No. 2237486 bearing registered person's name as M/s S.K. Enterprises are registered as AOP since 26th December, 2022 and depositing the SST in to the Sindh Government head of account 'B-02384' and filing the SST returns in the time, manner and mode as prescribed in the Act-2011.

5. Thereafter, submissions of the registered person were evaluated and information in this regard was sought from Government of Pakistan, Collectorate of Customs Appraisalment-West, Customs House, Karachi which was acquired vide letter No. APPG/LA/1-246/94-PART-II dated 4th September, 2023 wherein it was informed that *AOP NTN NO. 2237486 of M/s S.K Enterprises (CHAL No. 1750) has been updated in the system on 30th August, 2023.*

6. Subsequently, acceding to their request made vide SST Form-03 and relevant information obtained from Government of Pakistan, Collectorate of Customs Appraisalment-West, Customs House, Karachi adequately substantiate their stated reason for de-registration.

ASSISTANT COMMISSIONER
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7. In view of the above stated facts, I order for deregistration of **M/s. S.K. ENTERPRISES** bearing SNTN#: S0573821-7 under section 25A of the Act-2011 read with rule 9 of the Rules-2011 with the mandatory obligation for the registered person who shall be liable for SST liability as enumerated in the section 19 and section 22 of the Act *ibid*.

8. This order contains two (2) pages, each bearing my seal and signatures.

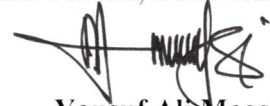


Yousuf Ali Magsi
Assistant Commissioner
Unit-VII

**ASSISTANT COMMISSIONER
SINDH REVENUE BOARD
GOVERNMENT OF SINDH**

Copy for Information is forwarded to:-

- i. The Senior Member Operations, Sindh Revenue Board, Karachi.
- ii. The Commissioner-III, Sindh Revenue Board, Karachi.
- iii. Deputy Commissioner (Unit-VII), Sindh Revenue Board, Karachi.
- iv. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
- v. ✓ Deputy Commissioner (IT), SRB, Karachi (for placing on SRB Website).
- vi. In charge Call Centre, SRB, Karachi.
- vii. Karachi Custom Agents Association Head Office, 2nd Floor, Burhani Terrace, Bohri Road, Off Eduljee Dinshaw Road, Opp. Custom House, Karachi.



Yousuf Ali Magsi
Assistant Commissioner
Unit-VII

**ASSISTANT COMMISSIONER
SINDH REVENUE BOARD
GOVERNMENT OF SINDH**

