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SRB-COM-V/AC-28B/TSEC/2023-24/383019

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate-V

3rd Floor Shaheen Complex, M.R Kiyani
Road, Karachi

Dated: May 13, 2024

ORDER FOR REVOCATION OF SUSPENSION OF REGISTRATION

Name & NTN of Person Suspended:	M/s. Ansaldo Energia Pakistan Branch, SNTN-S0860488-6
Address:	276, Main Nazimuddin Road, F-10/1, Islamabad
Date of Institution:	May 12, 2023
Reason for Suspension:	Non-filing of returns for four consecutive tax periods as per rule 10 of the Sindh Sales Tax on Services Rules, 2011
Tax Periods:	Aug-2022, Sep-2022, Oct-2022 & Nov-2022

Brief facts of the case are that M/s. Ansaldo Energia Pakistan Branch (hereinafter referred to as "the registered person") having SNTN: S0860488-6 are registered with Sindh Revenue Board (SRB) under the service category of "Technical, Scientific and Engineering Consultants" as described against tariff heading 9815.5000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "2011-Act"). The aforesaid services have become liable to Sindh sales tax with effect from 1st July, 2014 at standard rate under section 8 read with section 3 of the said 2011-Act.

2. Perusal of online profile of the registered person available with SRB revealed that they had failed to deposit due amount of Sindh Sales tax for the tax periods from August-2022 to November-2022, violating the provisions of section 9 and 17 of the said 2011-Act and had also failed to e-file the prescribed monthly sales tax returns (SST-03) for the said tax periods breaching the provisions of section 30 of the 2011-Act. The aforesaid contravention constitutes offence punishable under Sr. No.3 and 2 of the Table in section 43 of the said 2011-Act, respectively.

3. In view of the above non-compliance, the registered person was served with a "Pre-Suspension Notice" bearing No.SRB-COM-III/AC-28B/TSEC/2022-23/148641, dated 13th February, 2023 advising them to e-file their returns within 10 days of receipt of the pre-suspension notice. However, the registered person failed to ensure compliance, and did not submit any response in the instant case. Resultantly, an Order for suspension bearing No. SRB-COM-V/AC-28B/TSEC/2022-23/185635 dated 12-05-2023 was served upon the registered person under section 25 of the said 2011-Act read with rule 10 of the 2011-Rules whereby the registration of M/s. Ansaldo Energia Pakistan Branch was suspended.

4. It is pertinent to mention that the registered person did not respond to the said order for suspension, however, after a lapse of almost one (01) years' time, they submitted a request for revocation of suspension of their SRB registration vide their letter bearing reference no. Nil dated 21st February, 2024, wherein they submitted that owing to failure by their previous consultants, they could not fulfill their legal obligations as laid down in the 2011-Act.

5. During the course of proceedings of the instant case, the registered person was advised to furnish necessary documents in order to assess the authenticity of their application and

declaration at SRB. The registered person submitted the documents vide their various office letters. Moreover, the registered person vide their email dated 16th April, 2024 submitted their Annual Audited Financial Statements for the year ended June 30, 2023 in compliance to this office notice dated 28.02.2024. Upon detailed scrutiny of the Annual Audited Financial Statements for the year ended June 30, 2023 submitted by the registered reveal that they have received revenue from rendition or provision of taxable services amounting to Rs. 497,199,000/- which involves sales tax amounting to Rs. 57,219,000/- that has been duly recorded by the registered person. However, no payment of sales tax has been deposited by the registered person for the tax periods August-2022 to November-2022. The said discrepancy was verbally communicated to the registered person. The registered person has submitted a written affidavit and agreed to deposit the due SST amount.

6. In view of the foregoing, and also after having gone through the records available with SRB, the undersigned finds that there is no denying the fact that M/s. Ansaldo Energia Pakistan Branch had failed to deposit due amount of SST for the tax periods from August-2022 to December-2022 and had also failed to e-file monthly sales tax returns for the tax periods from August-2022 to November-2022. However, the registered person has now pledged to deposit the short-paid SST amount with SRB. It is noteworthy that, as a matter of procedure, on suspension of registration of the registered persons, the complete tax profile of registered persons is blocked on i.srb portal resulting in inability of the registered persons to e-file their sales tax returns. Since M/s. Ansaldo Energia Pakistan Branch have committed to discharged their due SST liability on self-assessment basis, and have also submitted sufficient documentary evidence in support of their submissions, taking a lenient view the suspension of the registered person is hereby conditionally revoked with immediate effect so as to enable the registered person to file his returns; subject to their compliance and deposit of the due SST amount within ten (10) days of receipt of this Order.

7. Moreover, M/s. Ansaldo Energia Pakistan Branch are required to:

- a) e-file the true and correct SST returns within ten (10) days of the receipt of this order of revocation of their suspension and restoration of their SRB portal; and
- b) pay/discharge their tax liabilities along with default surcharge of u/s 44 of the 2011-Act within ten (10) days of receipt of this Order.

8. This order contains two (02) pages, each bearing my seal and initial.

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(Shumaila Yaar Muhammad)

Assistant Commissioner-Unit-28B

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Mr. Shaiq Jafri,
Chief Manager,
PRAL in SRB.



Copy to:

1. The Member (Operations-II), Sindh Revenue Board, Karachi.
2. The Commissioner-V, Sindh Revenue Board, Karachi.
3. ~~Head of IT, SRB, for placing it on SRB website.~~
4. Cluster-in-charge (Unit-28B), Sindh Revenue Board, Karachi.
5. M/s. Ansaldo Energia Pakistan Branch, 276, Main Nazimuddin Road, F-10/1, Islamabad
6. Manager Call Centre, Sindh Revenue Board, Karachi

Shumaila Yar Muhammad
13/5/24

(Shumaila Yar Muhammad)
Assistant Commissioner (Unit-28B)

