



Please scan to verify

PRO  
PA  
26/6

SRB/OPS/28A/OIO/SUS/403019  
GOVERNMENT OF SINDH  
SINDH REVENUE BOARD  
2<sup>nd</sup> Floor, South Wing,  
Shaheen Complex Karachi, Sindh  
Dated: 25<sup>th</sup> June, 2024

### ORDER FOR SUSPENSION OF REGISTRATION

Name & SNTN of Person Suspended:	Pixel Force (Muhammad Ahsan), SNTN- C927080-8
Address:	Office No: 45, 2nd Floor, Madina Heights, 87-E, Johar Town, Lahore / H-207 Katra Porbian Androon E Mochi Gate Lahore
Date of Institution:	4 <sup>th</sup> June 2024 (Notice )
Date of Registration	20/02/2024
Registered Business Address	Out of Sindh Province- Lahore
Reason for Suspension	<b>I). <u>Abnormal tax profile:</u></b> Non-filing of Monthly Sindh Sales Tax Returns for the tax period of April 2024; huge input claimed during the tax periods of February 2024 and March 2024; and leading to create bogus input tax for tax fraudsters or deliberate and intentional non-payment, short payment or evasion of tax under Rule 10 of the Rules 2011. <b>II). <u>Abnormal Registered Business Address:</u></b> Business registered address is out of Sindh Province but got registration in SRB to float/generate fake invoices for tax fraudsters to claim fake input tax
Tax Periods:	February 2024, March 2024 and April 2024

Whereas, Pixel Force (Muhammad Ahsan), are registered with SRB having SNTN C927080-8, for providing or rendering the taxable services as specified "Software & IT System Development Consultants" covered under tariff heading 9815.6000 of the Second Schedule of the Sindh Sales Tax on Services Act, 2011 (the "Act, 2011"). The registered person is required to comply with the provisions of Sindh Sales Tax on Services Act, 2011 read with the Sindh Sales Tax on Services Rule, 2011 (the "Rules, 2011") and also read with relevant SRB notifications.

2. Brief facts of the instant order are that the registered person is blacklisted from FBR Since January 2024. The registered person is Lahore based while declaring RTO Bahawalpur as Tax Office contrary to the norm of businesses that they tend to get them registered with the tax office that is in near in proximity so that the compliance in terms of cost, time & energy could be convenient, easy & less cumbersome. Similarly the registered person have no presence in Sindh. Furthermore the business nature of the registered person is also doubtful/questionable as being itself the provider of Information and communication/Computer programming, consultancy and related activities/Other information technology and computer service activities the virtual existence could also not been ascertained.

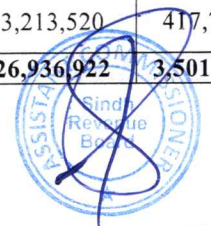


3. During scrutiny of monthly Sindh sales tax returns filed with SRB, it has been revealed that, the registered person Pixel Force (Muhammad Ahsan) have failed to file the monthly Sindh sales tax return for the tax period April, 2024 and also failed to deposit the due Sindh sales tax liability within the prescribed due date. The services recipient M/s. TMC (Private) Limited (SNTN: 4103728) declared in their filed return of April, 2024, that they received services from Pixel Force (Muhammad Ahsan) for value amounting to Rs. 6,732,000 /- involving Sindh Sales Tax Rs. 875,160/-, whereas, the service recipient M/s. TMC (Private) Limited has withheld the amount of tax Rs. 175,032 /- and remaining amount of tax Rs. 700,128 /- has not been deposited by the registered person Pixel Force (Muhammad Ahsan). The details are as under:

S.No	NTN	Service Recipient	Tax period	Supplier NTN	Supplier Name	Doc Number	Doc Date	Purchase Value	VAT Amount	VAT Withheld
1	4103728	TMC (PRIVATE) LIMITED	2024/04	C927080	PIXEL FORCE	PF-04-001	4/20/2024	3,264,000	424,320	84,864
2	4103728	TMC (PRIVATE) LIMITED	2024/04	C927080	PIXEL FORCE	PF-04-002	4/28/2024	3,468,000	450,840	90,168
<b>Total</b>								<b>6,732,000</b>	<b>875,160</b>	<b>175,032</b>

4. Furthermore the registered person have also claimed input against the services received during the month of February 2024 and March 2024, the same is subject to assessment as per the provisions of Sindh Sales Tax on Services Act, 2011 & the Rules made thereunder, therefore the registered person is required to reconcile/substantiate the same with documentary evidence i-e purchase invoices, payment proof & the withheld/deposit of the tax on the same purchases with the relevant revenue authorities (Returns). Details are as under:

S.No	NTN	Name	TAX PERIOD	Supplier NTN	Supplier Name	DOC Number	DOC Date	Purchase Value	VAT Amount	VAT Withheld
1	C927080	PIXEL FORCE	2024/03	A471196	ROSHAN CITY TRADERS	RS-Mar-01	3/1/2024	6,900,000	897,000	0
4	C927080	PIXEL FORCE	2024/03	C465356	MUZAMIL ENTERPRISES	ME-01	3/2/2024	2,185,625	284,131	0
3	C927080	PIXEL FORCE	2024/03	C465356	MUZAMIL ENTERPRISES	ME-02	3/5/2024	3,147,522	409,178	0
4	C927080	PIXEL FORCE	2024/03	C465356	MUZAMIL ENTERPRISES	ME-03	3/6/2024	4,096,255	532,513	0
5	C927080	PIXEL FORCE	2024/03	C465356	MUZAMIL ENTERPRISES	ME-04	3/9/2024	4,175,000	542,750	0
6	C927080	PIXEL FORCE	2024/02	C465356	MUZAMIL ENTERPRISES	ME-01	2/2/2024	3,219,000	418,470	0
7	C927080	PIXEL FORCE	2024/02	C465356	MUZAMIL ENTERPRISES	ME-02	2/4/2024	3,213,520	417,758	0
<b>Total</b>								<b>26,936,922</b>	<b>3,501,800</b>	<b>0</b>





5. The provision of section 17 & 30 of the Act, 2011 read with rule 12, 13, 14 & 42I of the Rules, 2011 provides that, every registered person shall deposit the due tax and file their monthly Sindh sales tax return true and correct along with all annexures during the captioned tax periods. However, the record available with this office shows that, the registered person has failed to discharge the due Sindh sales tax liability and also failed to declare the invoices pertaining to April, 2024 tax period and also failed to e-file the monthly Sindh sales tax return for the tax period of April, 2024 within the prescribed due date. It may be noted that, non-payment/short payment of tax and mis-declaration/misstatement/concealment of the facts tantamount to tax fraud and liable for penal action as prescribed under section 43 of the Act, 2011 including the action for Suspension of SRB registration as provided under section 25 of the Act, 2011 read with rule 10 of the Rules, 2011.

6. Therefore this office issued notice vide reference No. NO.SRB/OPS/28A/SITC/SUS/392330 dated 4<sup>th</sup> June, 2024 wherein compliance was required to be made by 10<sup>th</sup> June, 2024 for the clarification. However, Pixel Force (Muhammad Ahsan) have neither submitted any written reply, failed to submit the requisite record regarding input tax ascertainment including copy of service agreements with all trading partners for the confronted tax periods of March 2024 and April 2024; Proof of payments/declarations against the input claimed during the tax periods of March 2024 and April 2024. After the course of above proceedings and in view of the non-compliance by Pixel Force (Muhammad Ahsan), the case is hereby decided *ex parte* as per available information on the basis of facts and record available.

7. Accordingly, this order of suspension of the registration is served upon the registered person under Rule 10 of the Rules, 2011 whereby the registration of Pixel Force (Muhammad Ahsan), SNTN- C927080-8 is suspended for violation of aforesaid provisions of the law. Furthermore the proceedings of cancellation of registration under the Rule 10 shall also be initiated within 15 days of the issuance of this suspension order.

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



(Muhammad Saleem)  
Assistant Commissioner (Unit-28A)



**Pixel Force (Muhammad Ahsan)**

SNTN: C927080-8

Office No: 45, 2nd Floor, Madina Heights, 87-E, Johar Town, Lahore

Cell #: 0314-7600407

**Pixel Force (Muhammad Ahsan)**

SNTN: C927080-8

H-207 Katra Porbian

Androon E Mochi Gate Lahore

Cell #: 0314-760040037

**Copy for Information to:**

- ✓ 1. Senior Member IT and Audit, Sindh Revenue Board, Karachi
2. The Member (Operations-II), Sindh Revenue Board, Karachi.
3. The Commissioner-V, Sindh Revenue Board, Karachi.
4. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
5. Deputy Commissioner (I.T), Sindh Revenue Board, for placing it on SRB website.
6. Manager Call Centre, Sindh Revenue Board, Karachi.



**(Muhammad Saleem)**

Assistant Commissioner (Unit-28A)

