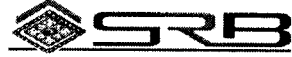




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UNIT-1/TEL/2024-25/469586
SINDH REVENUE BOARD
GOVERNMENT OF SINDH
Karachi, Dated 20th September, 2024

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Commission On Science And Technology (COMSATS) SNTN- S9078500
Address:	COMSATS Headquarters Shahrah-e-Jamhuriat, G-5/2 Islamabad - 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:	July-2022 to November-2022

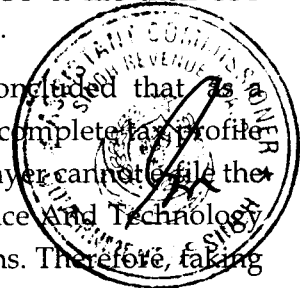
Brief facts of the case are that M/s. Commission On Science And Technology (COMSATS) having SNTN: 9078500 are registered with SRB as a service provider in respect of Telecommunication Services which are chargeable to the Sindh Sales Tax ("SST") under Section 8 read with tariff heading 9812.6100 to the 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 July-2022 to November-2022.

3. Accordingly, order bearing NO.SRB-COM-I/Unit-01/2022-23/121397 dated 18-01-2023 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. Commission On Science And Technology (COMSATS) 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 submitted that due financial incapacities they were unable to file returns, and now their financial position has stabilized and are willing to deposit due SST & file their SST returns, for which they have requested for revocation of suspension.

5. I have duly examined their submissions and concluded 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 cannot file the monthly Sindh sales tax returns. Since M/s. Commission On Science And Technology (COMSATS) are willing to deposit due SST and file their SST returns. 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 29-05-2023 the suspension of the registered person is hereby provisionally revoked, subject to filing of returns (July-2022 to Aug-2024) and payment of SST dues along with the default surcharge, with immediate effect.

6. M/s. COMSATS are now required to:
- e-file the returns within one weeks (7 days) from the date of receipt of this Order, and
 - e-file the tax returns of subsequent tax periods (July-2022 to Aug-2024) in the time and manner prescribed under the provisions of the Act-2011 and the Rules made thereunder along with due default surcharge.

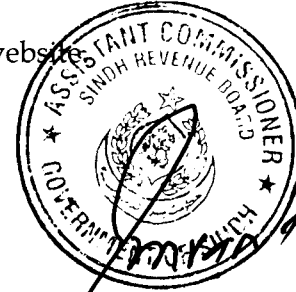
7. This order contains two (02) pages, each bearing my seal and initial, this order is without prejudice to any other action which may further be taken under the Act-2011 which includes but is not limited to assessment of Sindh sales liability, recovery of default surcharge under section 44 and imposition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

8. This order has been issued with the approval of Commissioner-III, SRB.

(Imran Ali)
Assistant Commissioner (Unit-01)

Copy for Information to:

- PS to Senior Member (Operations), SRB, Karachi
- Worthy Commissioner-III, SRB.
- The Project Manager, PRAL, SRB.
- Deputy Commissioner (IT), SRB, for placing it on SRB website
- Office Copy



(Imran Ali)
Assistant Commissioner (Unit-01)

