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SRB-COM-IV/AC-28B/TSEC/2024-25/517465

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate-IV

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

Dated: November 26, 2024

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Green Water Environment Lab and Services, SNTN-S3374445-9
Address:	C-26/1, Block 10-A, KDA Scheme, Gulshan-e-Iqbal, Karachi
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. Green Water Environment Lab and Services (hereinafter referred to as “the registered person”) having SNTN: S3374445-9 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 a statutory 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 e-file the prescribed monthly sales tax returns (SST-03) for the tax periods August-2022, September-2022, October-2022 and November-2022 breaching the provisions of section 30 of the 2011-Act. The aforesaid contravention constituted offence punishable under Sr. No. 2 of the Table in section 43 of the said 2011-Act.

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/2022-23/148582, dated 13th February, 2023 advising them to e-file their returns within 10 days of receipt of the pre-suspension notice dated 13.02.2023. 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/2022-23/185612, 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. Green Water Environment Lab and Services was suspended (w.e.f. 16-05-2023).

4. It is pertinent to mention that the registered person did not respond to the said order for suspension. On July 18, 2023, they submitted a request for revocation of suspension of their SRB registration vide their letter bearing reference no. Nil wherein they submitted that owing to some unavoidable circumstances, they could not e-file their monthly sales tax returns.

5. During the course of proceedings in the instant case, the registered person was advised to furnish necessary documents so as to determine his tax liability. Moreover, this office

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identified the sales tax liability worth Rs.63,852/- against the registered person from scrutiny of their sales tax profile at SRB and the same was accordingly deposited by him. It may also not be out of place to mention that the registered person has e-deposited the amount of SST into SRB on self-assessment basis along-with the default surcharge pertaining to the tax periods March-23, Apr-23, Nov-23, June-23 and Jan-24 totaling to Rs. 1,150,915/- along with default surcharge.

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. Green Water Environment Lab and Services had failed to e-file monthly sales tax returns for the tax periods from August-2022 to November-2022. It is noteworthy that, as a matter of procedure, upon 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. Green Water Environment Lab and Services have committed to discharge their due SST liability, 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 within ten (10) days of receipt of this Order.

7. Moreover, M/s. Green Water Environment Lab and Services are required to:

- a) e-file the true and correct SST returns within ten (10) days of the receipt of this order on revocation of their suspension and restoration of their SRB portal; and
- b) pay/discharge their tax liabilities (if any) 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.


(Shumaila Yaar Muhammad)

Assistant Commissioner-Unit-28B

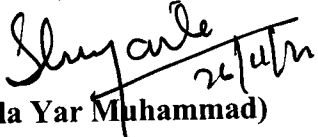
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Mr. Shaiq Jafri,
Chief Manager,
PRAL in SRB.

Copy to:

1. The Senior Member (Operations-I), Sindh Revenue Board, Karachi.
2. The Commissioner-IV, Sindh Revenue Board, Karachi.
3. ~~Head of IT, SRB, for placing it on SRB website. — DC~~
4. Cluster-in-charge (Unit-28B), Sindh Revenue Board, Karachi.
5. M/s. Green Water Environment Lab and Services, C-26/1, Block 10-A, KDA Scheme, Gulshan-e-Iqbal, Karachi
6. Manager Call Centre, Sindh Revenue Board, Karachi


(Shumaila Yar Muhammad)

Assistant Commissioner (Unit-28B)

