



No.SRB.COM-II/U-23/TRAN/2019/2846

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

**Commissionerate-II**

Karachi, dated February 14, 2019

THE PRINCIPAL OFFICER,  
M/S AY LOGISTICS  
SNTN: S7546107  
OFFICE NO 1015, 10<sup>TH</sup> FLOOR,  
AL-HAFEEZ HEIGHTS, GHALIB  
ROAD, GULBERG II, LAHORE

**SUBJECT: NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. AY LOGISTICS**  
**(SNTN: 7546107)**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 provides that registration of a registered person can be suspended where registered person "has failed to comply with its obligations under this Act". Rule 10 of the Sindh Sales Tax on Services Rules, 2011 also provides that where a registered person commits any act of fraud or deliberate and intentional non-payment, short payment or evasion of tax of non-filing of returns for four consecutive tax periods, the Board or an officer of SRB authorized by the Board in this behalf may, without prejudice to any other action under the law for the time being in force, suspend the registration of such person.

2. Whereas, scrutiny of your tax profile reveals that you have failed:

- to deposit short paid amount of Rs.1,074,212/- (retrieved from the monthly Sindh sales tax returns of various SRB registered persons) make the payment of Sindh sales tax on services as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011, read with rule 14 of the Sindh Sales Tax on Services Rules, 2011, pertaining to the tax periods **September 2017 to July 2018;**



3. Non-payment of SST and null filing of SST returns even if one is providing taxable services is contravention of aforesaid provisions of the Act-2011 and the rules made thereunder. Record available shows that M/s. **Openport Pakistan (Pvt.) Limited & M/s. Agility Logistics (Pvt.) Ltd.** have declared purchases of Rs.12,874,183/- (including SST of Rs.1,673,642/-) from M/s. **AY Logistics** during September-2017 to July-2018, however, M/s. **AY Logistics** have declared sales of Rs.1,105,000/- during Nov-2018 with SRB leading to sales suppression of Rs.11,769,183/- and short payment of SST of Rs.1,074,212/- This is a serious violation of aforesaid provisions of the Act-2011 and the rules made thereunder.

4. Now, this notice is being issued to you under section 25 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 to the effect that M/s. **AY Logistics** registration is hereby suspended with immediate effect. However, the suspension shall be revoked if you take following remedial actions by **22-02-2019;**

- to declare all sales and discharge all Sindh sales tax dues along with default surcharge under section 44 of the Act-2011 for aforementioned tax periods and deposit the same in the Government of Sindh head of account B-02384.

