

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Commissionerate-I  
12<sup>th</sup> Floor Shaheen Complex,  
M.R Kiyani Road, Karachi  
Dated 8<sup>th</sup> March, 2019

**M/s Cube XS Weatherly (Pvt) Ltd,**  
1st Floor, Federation House,  
Block-5, Shahrah-E-Firdousi,  
Main Clifton, Clifton Road,  
Karachi.

Subject: **NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. CUBE XS WEATHERLY (PVT) LIMITED (SNTN NO.2741379-9).**

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, 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. M/s Cubexs Weatherly (Pvt) Ltd bearing SNTN No. S2741379 (hereinafter referred to as "the registered person") are registered with SRB since 24.8.2011. Perusal of their tax profile reveals as under:

- That registered person have filed "Nil" Sindh sales tax returns for the tax periods from **October 2013 to January 2019** and claimed/adjusted heavy amount of input tax wherein the input-to-output tax ratio is as much as 2,573% which is neither economically possible nor is allowed under the provision of the Act-2011. Month-wise summary is given in the following Table:

Tax Period	Status	Output	Input	Payable	Input Output%
Jan-19	Nil	1,844,429	642,526	0	35%
Dec-18	Nil	243,568	710,068	0	292%
Nov-18	Nil	98,484	725,159	0	736%
Oct-18	Nil	1,853,533	768,671	0	41%
Sep-18	Nil	215,655	764,618	0	355%
Aug-18	Nil	1,104,393	836,301	0	76%
Jul-18	Nil	449,134	787,303	0	175%
Jun-18	Nil	240,673	734,790	0	305%
May-18	Nil	348,164	824,121	0	237%
Apr-18	Nil	2,237,341	891,994	0	40%
Mar-18	Nil	207,244	885,189	0	427%
Feb-18	Nil	487,993	585,978	0	120%
Jan-18	Nil	4,913,834	694,551	0	14%
Dec-17	Nil	323,473	908,076	0	281%
Nov-17	Nil	368,975	979,251	0	265%
Oct-17	Nil	331,083	882,951	0	267%
Sep-17	Nil	329,330	804,205	0	244%
Aug-17	Nil	280,276	864,569	0	308%
Jul-17	Nil	477,038	787,065	0	165%
		<b>10,545,424</b>	<b>9,842,740</b>		
Jun-17	Nil	298,710	713,871	0	239%
May-17	Nil	439,468	833,854	0	190%
Apr-17	Nil	1,524,434	776,494	0	51%
Mar-17	Nil	449,034	902,749	0	201%
Feb-17	Nil	756,988	743,589	0	98%
Jan-17	Nil	1,471,841	789,748	0	54%
Dec-16	Nil	385,888	1,090,920	0	283%
Nov-16	Nil	315,824	860,258	0	272%



