



SRB-Com-I/AC-1/Tracking/Cyber Track/2017/V-22/6235

GOVERNMENT OF SINDH
SINDH REVENUE BOARD

Commissionerate-I
12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated 22nd June, 2018

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Cyber Tracking Solutions (Pvt) Limited, SNTN-2981215-1
Address:	C-25, Khayaban-e-Sehar Commercial Area, Phase-VII, DHA, Karachi.
Date of Institution:	1-6-2018
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:	December-2013 to May-2017 and August-2017 to May-2018

Brief facts of the case are that M/s. Cyber Tracking Solutions (Pvt) Limited bearing SNTN No. 2981215-1 are registered with SRB as a service provider in respect of telecommunication including vehicle & other tracking services which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading 98:12 and sub-tariff heading thereof.

2. Scrutiny of their tax profile revealed that they failed to deposit the SST amount as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the 2011-Act") read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the 2011-Rules") and failed to e-file the SST returns as required under section 30 read with Rule 11, 12, 13 and 14 of the said Rules-2011 pertaining to the tax periods December-2013 to May-2017 and August-2017 to May-2018.

3. Accordingly, notice bearing SRB-Com-I/AC-1/Tracking/Cyber Track/2017/V-22/6185 dated 1-6-2018 was served upon the registered person 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 whereby the registration of M/s. Cyber Tracking Solutions (Pvt) Limited was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was required to comply with the said provisions of the Act-2011 and the Rules made thereunder before 15-6-2018 failing to which the case shall be proceeded for cancellation of registration.

4. Mr. Bahadur Aurora, on behalf of M/s. Cyber Tracking Solutions (Pvt) Limited appeared on 20-6-2018 and submitted five original payorders on account of partial SST liability for the following tax periods:

S.No.	Tax Period	PO No.	PO Date	Amount
1	Aug-17	12248900	20-6-2018	19,722
2	Sep-17	12248901	20-6-2018	17,693
3	Oct-17	12248902	20-6-2018	15,892
4	Nov-17	12248903	20-6-2018	18,673
5	Dec-17	12248904	20-6-2018	19,904



