



No. SRB-Com-I/AC-1/TEL/Risk.Associates/2018/5897

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

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

Dated 19<sup>th</sup> March, 2018

**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s. Risk Associates (Private) Limited, SNTN- S3625423-1
Address:	Suite 301, Level 2, Level 2, IT Park, Tariq Centre, Plot No. 1-C, Commercial Area, Tariq Road, Karachi.
Date of Institution:	06-03-2018
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:	February 2017 to February 2018

Brief facts of the case are that M/S. Risk Associates (Private) Limited bearing SNTN No. S3625423-1 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 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") for the tax periods from October 2017 to February 2018 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 February 2017 to February 2018.

3. Accordingly, notice bearing No. SRB-Com-I/AC-1/TEL/Risk.Associates/2018/5865 dated 6-3-2018 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 Risk Associates was suspended for violation of aforesaid provisions of the law. The registered person was required to comply with the said provisions of the Act-2011 and the Rules made thereunder by taking the remedial action provided therein.

4. On 15-3-2018, Mr. Raees-ul-Hassain, Director Finance appeared and filed letter No.14-3-2018. On 17-3-2018 and 19-3-2018, Mr. Zulfiqar Ali from M/s Zulfiqar Ali & Co. appeared on behalf of the registered person and produced the copies of payorders for the following amounts:

Tax Period	Tax Amount	Payorder No.	Default Surcharge	Payorder No.
Oct-17	216,934	4707889	7,077	4707933
Nov-17	92,035	4707890	2,288	
Dec-17	232,350	4707891	3,910	
Jan-18	104,612	4707892	948	
Feb-18	321,535	4707892	1,748	
<b>Total</b>	<b>967,466</b>		<b>15,971</b>	



