



SRB/Com-I/AC-1/Tracking/TPL/V-24/2017/6108

GOVERNMENT OF SINDH
SINDH REVENUE BOARD

Commissionerate-I
12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated 19th May, 2018

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. TPL TRAKKER LIMITED, SNTN-S3269849-6
Address:	39-K, Block-6, PECHS, Karachi.
Date of Institution:	16-5-2018
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:	March-2018 & April-2018

Brief facts of the case are that M/s TPL Trakker Limited ("TPL") bearing SNTN No. 3269849-6 are registered with SRB as a service provider in respect of telecommunication 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 March-2018 & April-2018.

3. Accordingly, notice bearing No.SRB/Com-I/AC-1/Tracking/TPL/V-24/2017/6062 dated 16-5-2018 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 TPL Trakker Limited was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was were required to comply with the said provisions of the Act-2011 and the Rules made thereunder before 31-5-2018 failing to which the case shall be proceeded for cancellation of registration.

4. On 19-5-2018, Mr. Asif Dofani, Manager Sales Tax from M/s S. M.Rehan & Co. appeared and submitted letter No. Nil dated 18-5-2018 from M/s TPL, wherein, they state that they have already paid SST for the month of March-2018, however, they will e-file SST return for the same within one day after restoration of SST profile. They undertake that SST for the month of April-2018 shall be deposited on 24-5-2018 along with penalty and default surcharge; they further undertake that SST return for the same shall also be filed within two days of generation of CPR.

5. I have heard the representative of M/s TPL and came to the conclusion that, as a matter of procedure; on suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID on its NTN. Since M/s TPL has undertaking, therefore, taking a lenient view and for purpose of carrying on

