



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate of SRB-III
12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated: 16th October, 2018

NO.SRB-COM-III/AC-Unit-12/S.B/Orient/2018/111326

ORDER FOR REVOCATION OF SUSPENSION

Name & SNTN of Suspended Person:	M/s. Orient Rental Modaraba (SNTN-7575082-7).
Address:	Plot No.9, Sector 24, Korangi Industrial Area, Karachi
Date of Institution:	01-10-2018.
Reason for Suspension:	Non-compliance of the provisions of section 9, 17 & 30 of the Sindh Sales Tax on Services Act, 2011 and rules 12, 13 & 30 of Sindh Sales Tax on Services Rules, 2011.
Tax Periods:	October, 2017 to November, 2017

BRIEF FACTS OF THE CASE:

M/s. Orient Rental Modaraba are registered with Sindh Revenue Board ('SRB') having SNTN: 7575082-7, for providing or rendering the taxable services classified under tariff heading 9813.3000 of the 2nd Schedule of the Sindh Sales Tax on Services Act, 2011 (hereinafter the "Act, 2011"). The registered person are required to comply with the provisions of section 3, 8, 9, 17 & 30 of the Act, 2011 read with rule 12, 13, 14 & 30 of the Sindh Sales Tax on Services Rule, 2011 (hereinafter the "Rules, 2011").

02. During the scrutiny of tax profile of the registered person, the following discrepancies were found:

- *Failed to e-file the true & correct Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12, 13 & 30 of the Rules, 2011 for the tax periods August, 2017 to November, 2017;*
- *The registered person has provided services in respect of leasing, operation and maintenance in accordance with rule 30 of the Rules, 2011 during the tax periods August, September, October and November, 2017; however, has failed to deposit Sindh Sales Tax for the aforesaid periods.*

03. Accordingly, notice for suspension of registration bearing No. SRB-COM-III/AC-11/2018/Orient/111304 dated: 01-10-2018 was served upon the registered person under section 25(1)(a)(ii) of the Act, 2011 read with SRB Circular No.02 of 2013 dated: 08-02-2013 and rule 10 of the Rules, 2011. Whereby, the SRB registration of the M/s. Orient Rental Modaraba was suspended on account of violation of the aforesaid provisions of the law. The registered person was advised to take the remedial actions by 08-10-2018 for revocation of the instant suspension as failing to do so shall further lead to cancellation of registration.

