



SRB-Com-I/AC-1/TEL/Netcom/2018/6621

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Commissionerate-I  
12<sup>th</sup> Floor Shaheen Complex,  
M.R Kiyani Road, Karachi  
Dated 3<sup>rd</sup> January, 2019

**ORDER FOR REVOCATION OF SUSPENSION**

<b>Name &amp; NTN of Person Suspended:</b>	M/s. Netcom Solutions (Pvt.) Limited, SNTN-S3061496-1
<b>Address:</b>	Office No. 4, Ground Floor, Ratta Mansion Fazal-e-Haq Road, Blue Area, Islamabad.
<b>Date of Institution:</b>	27-11-2018
<b>Reason for Suspension</b>	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
<b>Tax Periods:</b>	July-2011 to April-2015 & from July-2016 to October-2018

Brief facts of the case are that M/s. Netcom Solutions (Pvt.) Limited bearing SNTN No. S3061496-1 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") 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 August-2018 & September-2018.

3. Accordingly, notice bearing NO.SRB-COM-I/AC-1/TEL/Netcom/2018/6544 dated 27-11-2018 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. Netcom 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 failing to which the case shall be proceeded for cancellation of registration.

4. On 2-1-2019, Mr. Adil Hussain from M/s. Netcom Solutions (Pvt.) Limited have shared scanned copy of original payorder in respect of SST for the tax periods May-2018 & September-2018 via email. Details are as under:

S.	Tax Period	Amount	Instrument No.	Instrument Date
1	May-18	88,140	12298912	2-1-2019
2	Sep-18	26,000		
<b>Total</b>		<b>114,140</b>		

5. Mr. Adil Hussain further submitted that, for tax periods i.e February-2015 to April-2018 & June-2018 to August-2018 & October-2018, M/s. Netcom Solutions (Pvt.) Limited have not rendered services in Sindh and their returns are Null.



