

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**Commissionerate-I  
12<sup>th</sup> Floor Shaheen Complex,  
M.R Kiyani Road, KarachiDated 9<sup>th</sup> March, 2019**ORDER FOR REVOCATION OF SUSPENSION**

<b>Name &amp; NTN of Person Suspended:</b>	M/s. Sharp Telecom (Private) Limited, SNTN-S3145528-0
<b>Address:</b>	The Smart Tower, 5th Floor, Plot No. C-10/2, Off Shahrah-e-Faisal, Opposite FTC, Karachi.
<b>Date of Institution:</b>	1-3-2019
<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>	January-2019

Brief facts of the case are that M/s. Sharp Telecom (Private) Limited bearing SNTN No. S3145528-0 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 January-2019.

3. Accordingly, notice bearing SRB-Com-I/AC-1/TEL/SharpTel/2018/6799 dated 1-3-2019 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. Sharp Telecom (Private) 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 16-3-2019 failing to which the case shall be proceeded for cancellation of registration.

4. On 8-3-2019, a representative from M/s. Sharp Telecom (Private) Limited have provided copy of a payorder in respect of penalties under section 43(2) & 43(3) and default surcharge under section 44 of the 2011-Act. Details are given as follows:

P.O No.	P.O Date	Penalty U/s 43(2) & 43(3)	Default Surcharge	Total Amount
189007	7/3/2019	69,950	7,211	<b>77,161</b>

5. They also confirmed that the SST liability for the tax period January-2019 has already been deposited by them vide CRP No. 20190305-02661028829 dated 05-03-2019.

6. I have heard the representative of M/s Sharp Telecom (Private) Limited and came to the conclusion that, as a matter of procedure, on suspension of



