



No.SRB.COM-II/U-23/TRAN/2019/3529

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

**Commissionerate-II**

Karachi, dated April 09, 2019

**ORDER FOR REVOCATION OF SUSPENSION**

|                                 |   |
|---------------------------------|---|
| Name & NTN of Person Suspended: | M/s. Capital Marketing Services, SNTN-S1217501  |
| Address:                        | Plot No 229, Industrial Area I-9, Islamabad   |
| Date of Institution:            | 13-03-2019  |
| Reason for Suspension           | Non-compliance of the provisions of section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder |
| Tax Periods:                    | July 2014 to June 2018  |

Brief facts of the case are that M/s. Capital Marketing Services bearing SNTN No. S1217501 are registered with SRB as a service provider in respect of Inter-City transportation services which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading 9836.0000 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") pertaining to the tax periods July 2014 to Jun 2018.

3. Accordingly, notice bearing No.SRB.COM-II/U-23/TRAN/2019/3250 dated 13-03-2019 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 Capital Marketing Services 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 by 26-03-2019 failing to which the case shall be proceeded for cancellation of registration.

Mr. Asadullah FCA, Director Finance at M/s Capital Marketing Services appeared on 05-04-2019 and submitted copies of Income Tax Returns of 2014-15, 2015-16, 2016-17 and 2017-18 and deduction certificates received from M/s. Dalda Foods Ltd and M/s. Wazir Ali Industries Ltd. He further submitted that will submit all the records/documents sought in the Suspension Order dated 13-3-2019 and deposit all SST dues after reconciliation of all the records. They have also submitted Pay Order of Rs.500,000/- (P.O. NO 105934785) and undertake to reconcile all the record with SRB within one month and requested for restoration of registration.

5. I have examined the facts of M/s Capital Marketing Services 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-

