

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**Commissionerate – I
Shaheen Complex, 12th Floor, Karachi**Dated: 15th May, 2019****ORDER FOR RESTORATION OF SUSPENSION OF
M/s Prime Ocean Cargo Management Company (PVT) LTD**

Name & NTN of Person Suspended:	M/s. Prime Ocean Cargo Management Company (PVT) LTD SNTN: S2876584-2
Address:	7 th Floor Room No. 706 Center, II Chundrigarh Road, Karachi.
Date of Institution:	11 th May, 2019
Reason for Suspension	Non-compliance of the provisions of section 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	Jul-16, Dec-15, Mar-15, Jun-13, Mar-13, Sep-12, Aug-12, Jul-12, Jun-12, May-12, Apr-12, Mar-12, Feb-12, Jan-12, Dec-11, Nov-11, Oct-11, Sep-11, Aug-11, Jul-11

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (hereinafter "Act, 2011") provides that registration of a registered person can be suspended where registered person "has failed to comply with its obligations under this Act". Rule 10 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter "Rules, 2011") also provides that where a registered person commits any act of fraud or deliberate and intentional non-payment, short payment or evasion of tax or non-filing of returns for four consecutive tax period, the Board or an officer of SRB authorized by the Board in this behalf may, without prejudice to any other action under the law for the time being in force, suspend the registration of such person.

2. The SRB record shows that M/s PRIME OCEAN CARGO MANAGEMENT COMPANY (PVT) LTD are registered with SRB as "Freight Forwarding Agent" having SNTN No.S2876584-2.

3. Whereas, scrutiny of tax profile reveals that they failed:

- to e-file true and correct Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12 of the Rules, 2011, in the time limitation and the manner as prescribed under rule 13 of the Rules, 2011, for the tax periods Jul-2016, Dec-2015, Mar-2015, Jun-2013, Mar-2013, Sep-2012, Aug-2012, Jul-2012, Jun-2012, May-2012, Apr-2012, Mar-2012, Feb-2012, Jan-2012, Dec-2011, Nov-2011, Oct-2011, Sep-2011, Aug-2011, Jul-2011.

4. On 11th May, 2019 a notice bearing No.14244/2019 was issued to the registered person under section 25 of the Act, 2011 read with Rule 10 of the Rules, 2011 whereby their registration was suspended with immediate effect. However, they were informed that their suspension shall be revoked they take following remedial action by **24th May, 2019**

