

**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s. AL KAFILA TOURS, SNTN-S7175429
Address:	R-877 Sector 16-A, Buffer Zone, Karachi.
Date of Institution:	09-05-2019
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:	Oct 2017 to Mar 2019

Brief facts of the case are that M/s. Al Kafila Tours bearing SNTN No. S7175429 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 October 2017 to March 2019.

3. Accordingly, notice bearing No.SRB.COM-II/U-23/TRAN/2019/3891 dated 09-05-2019 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 Al Kafila Tours 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 17-05-2019 failing to which the case shall be proceeded for cancellation of registration.

4. Mr. Zahir Shah (the Proprietor) and Mr. Tahir Liaquat (the Authorised Representative) appeared on 16-05-2019 and submitted copies of Income Tax Returns of 2016-17 and 2017-18 and copies of invoices. They further submitted that will submit all the records/documents sought in the Suspension Order dated 09-05-2019 and deposit all SST dues after reconciliation of all the records. They have also submitted copy of Pay Order of Rs.415,531/- (P.O. NO 05121259) 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 Al Kafila Tours 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-file the return

