

**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s. 4 WAY LOGISTICS, SNTN-S7175305
Address:	OFFICE NO. 9/4, 9 TH FLOOR, AAARKAY SQUARE (EXTENSION) MAIN SHAHRAH-E-LIAQUAT, 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:	May 2018 to January 2019

Brief facts of the case are that M/s. 4 Way Logistics bearing SNTN No. S7175305 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 May 2018 to January 2019.

3. Accordingly, notice bearing No.SRB.COM-II/U-23/TRAN/2019/3893 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 4 Way Logistics 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. The registered person vide letter dated 08-07-2019 submitted copies of Income Tax Returns of 2016-17 and 2017-18 and copies of sales tax returns filed with Punjab Revenue Authority and stated that due to change of accountant, few invoices were misplaced at office and left to enter in monthly SRB returns. However, the payable tax i.e. 80% of SST was paid in later month. They have also submitted copy of CPR of Rs.380,228/- and undertake to reconcile all the record with SRB and requested for restoration of registration.

5. I have examined the facts of M/s 4 Way Logistics 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 nor can generate the PSID on its NTN. Since M/s 4 Way Logistics has agreed for compliance, therefore, taking a lenient view and for purpose of carrying on their business activity

