



NO.SRB-COM-II/U-23/GT/1784

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

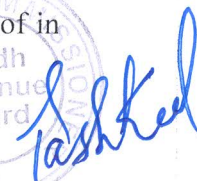
Commissionerate-II
Shaheen Complex, 9th Floor, Karachi.
Dated, the 19th September, 2019

ORDER FOR REVOCATION OF SUSPENSION

Name & SNTN of Person Suspended:	M/S MIAN SUBHAN GENERAL LAND TRANSPORT COMPANY (SNTN#S3965490)
Address:	PLOT NO.A388, 2 nd FLOOR, ROOM NO.7, GATE NO.2, STREET NO.1, NEW QUAID-E-AZAM TRUCK STAND, HAWKS BAY ROAD, KARACHI.
Date of Institution:	26-06-2019
Reason for Suspension	Non-compliance of the provisions of sections 9 and 17 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	Jul-2016 to May-2019

Brief facts of the case are that M/S MIAN SUBHAN GENERAL LAND TRANSPORT COMPANY bearing SNTN#S3965490 are registered with SRB under the principal service category of Inter-City transportation services which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading **9836.0000** listed to the Second Schedule of the Sindh Sales Tax on Services Act-2011 (hereinafter referred to as "the Act-2011") read with rule 42G of the Sindh Sales Tax on Services Rules-2011 (hereinafter referred to as "the Rules-2011").

2. Whereas, M/S MIAN SUBHAN GENERAL LAND TRANSPORT COMPANY were required to deposit Rs.534,531/- received from M/s. Ontex Pakistan Pvt Ltd (NTN#3798389) during tax periods **Sept-2016 to Dec-2018**. The withholding statements filed by M/s Ontex Pakistan Pvt Ltd with the SRB also revealed that M/s Ontex Pakistan Pvt Ltd paid SST **Rs.505,889/-** to the registered person for the tax periods **Jan-2019 to May-2019**. The registered person also provided taxable services of sales value **Rs.6,070,021/-** during the tax periods **Jul-2016 to Feb-2019** to his various clients {i-e. M/s New Era Industries SMC-PVT LTD (NTN#3080056) Rs.1,787,800/- during the tax periods Oct-2016 to Dec-2018, M/s Continental Biscuits Ltd (NTN#0710106) Rs.3,303,449/- during the tax periods Aug-2016 to Mar-2018, M/s Community Health Solutions Pvt Ltd (NTN#4257453) Rs.958,500/- during the tax periods Mar-2017 to Nov-2018, M/s Korona Films Pvt Ltd (NTN#4242725) Rs.17,000/- during the tax periods May-2017, M/s Careem Network(NTN#7227403) Rs.3,272/- during the tax period Aug-2018} and failed to charge, collect and deposit SST **Rs.485,200/-** (at the rate of 8%) thereof in the SRB Head of Account No.B-02384..


Sindh Revenue Board

