



SRB-Com-IV/AC-1/TEL/Wateen/2019/178

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**Commissionerate-IV
09th Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated 26th September, 2019**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s. Wateen Telecom Limited, SNTN-S2397565-2
Address:	Main Walton Road, Opp. Bab-E-Pakistan, Walton Cantt, Lahore.
Date of Institution:	23-09-2019
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:	June, July and August 2019

Brief facts of the case are that M/s Wateen Telecom Limited bearing SNTN No. S2397565-2 are registered with SRB as a service provider in respect of telecommunication which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading 98:12 and sub-tariff heading 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 period June, July and August 2019.

3. Accordingly, notice bearing SRB-Com-I/AC-1/TEL/Wateen/2019/164 dated 23-09-2019 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 Wateen Telecom Limited 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 before 30-09-2019 failing to which the case shall be proceeded for cancellation of registration.

4. Mr. Taj Muhammad Khan, on behalf of M/s Wateen Telecom Limited submitted scanned copy of cheque No.54636401 and No.13588374 amounting to **Rs.6,117,029/-** through email dated 26-09-2019 wherein he informed that the principal amount of SST is of Rs.5,712,513/- and default surcharge under section 44 of the Act-11 is Rs.404,516/-. He requested to restore the registration so as he can generate the PSID, deposit the tax amount on the same day.

5. I have heard the representative of M/s Wateen Telecom Limited 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 Wateen Telecom Limited has provided scanned copy of cheque, therefore, taking a lenient view and for purpose of carrying on their business activity and to take

