



SRB-Com-I/AC-29/2019-20/RC/ZTS/01

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate-I

12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi.**Dated 15th October 2019****ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s. Zaib Transport Services, SNTN-S1451691-8
Address:	35-C, Shop#1, 15 th Commercial Street, Phase 2 Extension, D.H.A. Karachi.
Date of Institution:	
Reason for Suspension	Non-compliance of the provisions of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	June 2019, July 2019 and August 2019

Brief facts of the case are that Zaib Transport Services Limited bearing SNTN No. 1451691-8, are registered with SRB as a service provider in respect of Automobile rental services which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading 9819.3000

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") and failed to e-file the SST returns as required under section 30 read with Rule 11, 12, 13 and 14 of the said Rules-2011 pertaining to the tax periods June 2019, July 2019 and August-2019.

3. Accordingly, notice bearing NO.SRB-COM-I/AC-29/2019-20/RC/ZTS dated 30-09-2019 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. Zaib Transport Services 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 failing to which the case shall be proceeded for cancellation of registration.

4. On 08-10-2019, Mr. Amir Zaib from M/s. Zaib Transport Services shared copies of original pay order in respect of SST for the tax periods for the above mentioned tax periods. Details are as under:

S.No.	Tax Period	Amount	Instrument No.	Instrument Date
1	Jun-19	1,208,796/-	04522326	8/10/2019
2	Jul-19	962,429/-	04522327	8/10/2019
3	Aug-19	1,087,768/-	04522325	8/10/2019
Total		3,258,993/-		

5. 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. Zaib Transport Services has

