

**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s. Astrotech International, SNTN-S3644515
Address:	Office No.1, 1st Floor, Kaka Jee Market, Jamil Goth, Super Highway, Near Burraq PSO Pump, Scheme-33, Karachi.
Date of Institution:	17-03-2020
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:	November-2018 to November-2019

Brief facts of the case are that M/s. Astrotech International bearing SNTN No. S3644515 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 Act, 2011") read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011") pertaining to the tax periods November 2018 to November 2019.

3. Accordingly, notice bearing No.SRB.COM-III/U-23/TRAN/2020/1027 dated 17-03-2020 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. Astrotech International 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 27-03-2020 failing to which the case shall be proceeded for cancellation of registration.

4. The proprietor Mr. Naseeb ullah Khan appeared on 12-06-2020 and submitted summary of invoices, copies of invoices/bills along with payment evidences and copy of agreement signed with M/s. Sindh Solid Waste Management Board. He has submitted Pay Order of Rs.1,000,000/- (P.O. NO. 109125/0) and has also committed to file all the missing monthly SST returns and deposit the SST dues and undertake to reconcile all the record with SRB and requested for restoration of registration.

5. I have examined the facts of M/s. Astrotech International 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-

