

**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s. Carros (Private) Limited, SNTN-S7482447
Address:	Suit 1304 13th Floor Uni Center, I.I Chundrigarh Road, Karchi,
Date of Institution:	10-02-2020
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:	April-2019 to December-2019

Brief facts of the case are that M/s. Carros (Private) Limited bearing SNTN No. S7482447 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") and failed to e-file the SST returns as required under section 30 read with Rule 12 and 13 of the said Rules-2011 pertaining to the tax periods April-2019 to December-2019.

Accordingly, notice bearing No.SRB.COM-III/U-23/TRAN/2020/949 dated 10-02-2020 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. Carros (Private) 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 by 18-02-2020 failing to which the case shall be proceeded for cancellation of registration.

4. Mr. Junaid Khan from M/s. Sanaullah & Co. (A/R) appeared on 23-06-2020 and submitted reconciliation of monthly sales with SST due and copy of income tax return for the year 2017-18. He has submitted cheque of Rs.270,546/- (cheque no. 23235508) 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. Carros (Private) 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. Carros (Private) Limited has

