

NO.SRB/COM-Audit/This or That/2017-18/608
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Shaheen Complex, 12th Floor,
M.R Kiyani Road, Karachi
Dated: 26th February, 2018

✓ M/s. PRAL,
Sindh Revenue Board,
Shaheen Complex,
Karachi.

SUBJECT: REVOKING SUSPENSION OF M/S. THIS OR THAT IN

M/s. This or That (Proprietor Mr. Aamer Fateh) [hereinafter referred to as the "Registered Person"] having SNTN #. S2283349-8, having business location at Flat#.1, Plot #3-E, Khayaban-e-Sehar, Shahbaz Commercial Area, Defence Housing Authority, Phase-VI, Karachi are engaged in rendering services of 'Caterers, Suppliers of Food and Drinks' (tariff heading 9801.5000 of Second Schedule of the Sindh Sales Tax on Services Act, 2011, hereinafter referred as 'the Act, 2011') The noted services are chargeable to Sindh Sales Tax under section 3 of the Act, 2011 at standard rate of 13%.

2. Examination of tax payments profile of the Registered Person revealed that they have not paid nor declared sales tax on services rendered, from July-2011 to Feb-2017. Accordingly, an audit notice bearing even number dated 11th April, 2017 was issued to the Registered Person under section 28(2) of the Act, 2011. The notice sought record covering tax periods July-2016 to Dec-2016. The Registered Person was required to produce the requisite records within seven (07) days of the service of the notice (served on his registered address via courier service).

3. Audit notice dated 11th April 2017 and reminder dated 2nd May 2017 were returned back undelivered carrying courier remarks "*Consignee Office Shifted / No Such Office*". There upon the officers of SRB went to visit the premises of taxpayer on 10th May, 2017 and 21st June, 2017 which proved futile as taxpayer was found untraceable at the registered address. Vide this office even number letter dated 24th June, 2017, M/s Pakistan Revenue Automation (Pvt.) Ltd. (PRAL) were requested to suspend the registration of the said Registered Person, by removing his name from the list of registered persons under clause (b) of the section 25(1) of the Act read with Rule 10 of the Rules and SRB Circular No. 02 of 2013 dated 8th February, 2013.

4. After suspension, a letter No. Server\g\data\d\LT2005M-TAX\MISC.doc was received from Saiduddin & Co. dated 25.07.2017, Authorized Representative of Registered Person contended that their client M/s. This or That has been suspended without any reason. Mr. M. Arif from Saiduddin & Co. further contended that the Registered Person has engaged in business of catering since January, 2017 and prior to that Mr. Aameer Fateh (owner) was a salaried individual. Vide Letter No. Server\g\data\d\LT2005M-TAX\MISC.doc dated 08.08.2017 was received from M/s. Saiduddin & Co., wherein they provided the documents [Order to Grant/Refuse Modification to Registration on Application (FBR)(a), Sindh Sales Tax Registration Certificate(b), Bank Account Maintenance Certificate(c) among other

