

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**Commissionerate-I  
12<sup>th</sup> Floor Shaheen Complex,  
M.R Kiyani Road, KarachiDated 1<sup>st</sup> March, 2018**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s. Tracking World (Pvt) Limited, SNTN-S1893890-6
Address:	51-B, Faisal Town, Lahore.
Date of Institution:	17-2-2018
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:	July 2011 to November 2016 & July 2017 to January 2018

Brief facts of the case are that M/s Tracking World (Pvt) Limited bearing SNTN No. S1893890-6 are registered with SRB as a service provider in respect of telecommunication including the tracking services 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") 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 July 2011 to November 2016 & July 2017 to January 2018.

3. Accordingly, notice bearing SRB/Com-I/AC-1/Tracking/TPL/V-24/2017/5822 dated 17-2-2018 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 Tracking World (Pvt) Limited was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was were required to comply with the said provisions of the Act-2011 and the Rules made thereunder before 03-3-2018 failing to which the case shall be proceeded for cancellation of registration.

4. On 01-3-2018, Mr. Mukhtar Ahmed, Office Assistant from M/s. Tracking World (Pvt) Limited appeared and filed letter No. TW/SRB/2018/020 dated 28-2-2018. Through said letter, M/s Tracking World (Pvt) Limited produced seven payorders totaling to Rs.8,138,390/- as detailed below:

Sr.	Month	Sales Tax Liability in SRB	Default Surcharge u/s 44	Total
1	Jul-17	1,881,312	98,390	1,979,702
2	Aug-17	529,612	23,447	553,059
3	Sep-17	884,630	32,294	916,924
4	Oct-17	1,098,542	31,286	1,129,828
5	Nov-17	878,281	18,191	896,472
6	Dec-17	1,528,354	19,389	1,547,743
7	Jan-18	1,105,219	9,443	1,114,662



