

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

DEPUTY COMMISSIONER

DATED 03RD SEP, 2015

- (i) Name, SNTN and address of the Suspenders: **M/s NR Enterprises.**
SNTN-S2606082-5
Flat No. 408, 4th Floor, Jillani Center,
Tower, Karachi.
- (ii) Date of Suspension: 04th Feb, 2015.
- (iii) Reason: Non-compliance of the Section 2(71), 3, 5, 8, 9, 17
and 30 of the Sindh Sales Tax on Services Act, 2011
and the Rules made thereunder.

Subject: ORDER OF REVOKING OF SUSPENSION IN CASE OF M/S NR ENTERPRISES.

M/s NR Enterprises, (SNTN-2606082-5), Flat No. 408, 4th Floor, Jillani Center, Tower, Karachi., is engaged in providing and rendering the taxable services of 'Custom Agent' falling under tariff heading 9805.4000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 which were chargeable to sales tax under section 3 of the Sindh Sales Tax on Services Act, 2011 at the rate of 15% & 16% during the tax periods assessed against M/s Al-Mujjaded & Co.

2. Examination of the tax profile of M/s NR Enterprises reveals that they have neither deposited the amount of Sindh sales tax during the tax period of July-2011 to May-2014; nor have e-filed the monthly Sindh sales tax returns (Form SST-03) for the tax periods of July-2011 to January-2015; Irrespective of the fact that they were involved in the economic activity as defined under section 4 of the Sindh Sales Tax on Services Act, 2011 and also charging and collecting Sindh sales tax under section 8, 9 and 17 of the 2011-Act.

3. Therefore, M/s NR Enterprises, were served with a notice regarding Suspension of Registration bearing NO.AC/CA/COM-II/SRB/S-01/2015 dated 04th Feb, 2015, as to why their registration with SRB may not be cancelled for violation of section 2(71), 3, 5, 8, 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 read with rules 12 and 14 of the Sindh Sales Tax on Services Rules, 2011, till the following remedial action shall not be taken by them on or before 27.11.2014:

Ram
Deputy Commissioner (Unit 17)
SINDH REVENUE BOARD

- to discharge all their sales tax liability for aforementioned tax periods and deposit the same in the Government of Sindh head of account B-02384.
- to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods from July 2011 to Jan-2015.

4. In response to the notice NO. AC/CA/COM-II/SRB/S-01/2015 04th Feb, 2015, the representative of **M/s NR Enterprises**, has confirmed that they are ready to deposit the due amount of Sindh Sales Tax on Services imposed through the Order in Original No. 252 of 2015, and provided the Banker's Cheques in favour of SRB in the head of account "**B-02384**".

5. The details of the amount of Sindh sales tax received in aforesaid tax period are reproduced below:

MONTH	AMOUNT OF SALE TAX	Instrument No. dated
July-11 to May-2014	340,400/-	1. P.O No. 1698951 dated 02-06-2015 Rs.8,281/- (Recovered through Bank Attachment) 2. P.O No. 00369383 dated 19-08-2015 Rs.294,400/-. 3. P.O No. 00369534 dated 20-08-2015 Rs.37,719/-.

6. The representative of **M/s NR Enterprises**, have requested to activate their registration status so that they can file all of their pending Sindh sales tax returns (Form SST-03). He has further requested to intimate all persons regarding withdrawal of suspension to which the letter of suspension was delivered.

7. In view of all above, since, **M/s NR Enterprises**, took the major remedial action and made the payment of Sindh sales tax amounting to Rs.340,400/-, therefore, taking a lenient view and for the purpose of carrying on their business activity, the suspension of the registered person is hereby revoked with immediate effect. I further order to activate the User ID and Password of the registered person enabling him in filing of Sindh sales tax returns for the tax periods from **July-2011 to Jan-2015**.

8. This order contains three (03) pages, each bearing my seal and initial.

Through Courier Service.

M/s NR Enterprises

SNTN- S2606082-5

Flat No. 408, 4th Floor, Jillani Center,
Tower, Karachi.

Deputy Commissioner (Unit-17)
SINDH REVENUE BOARD

(Mir Abdul Allam Pechuho)
Deputy Commissioner (Unit-17)

C.C to:

1. Member (Taxation), Sindh Revenue Board, Karachi.
2. Chief Collector Customs (Enforcement South), Custom House, Karachi.
3. Collector Customs (Preventive), Custom House, Karachi.
4. Chief Commissioner LTU, PIC Towers, Moulvi Tamizuddin Road, Karachi.
5. Chief Commissioner, RTO-I/II/III KARACHI, Income Tax House, 6th Floor, Income Tax Building, Sharah-e-Kamal Ata Turk, Karachi.
6. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad.
7. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
8. All Commissioners, Sindh Revenue Board, Karachi.
- ✓ 9. Mr. Talat Hussain, Head of IT, SRB, for placing it on SRB website.
10. C.E.O PRAL, 2nd Floor, Software Technology Park, Plot No.156, Service Road (North), Industrial Area, I-9/3, Islamabad.
11. The Collector, MCC Appraisement East, Custom House, Karachi, with the request to revoke suspension of M/s NR Enterprises., having SNTN# S2606082-5 and CHAL#2429 in WEBOC System.
12. All Assistant Commissioners, SRB.
13. Mr. Shaiq Jafri, Project Manager, PRAL in SRB.
14. Mr. Javed Akhtar, Manager Call Centre, SRB.
15. D.C (Audit), SRB.



(Mir Abdul Allam Pechuho)
Deputy Commissioner (Unit-17)
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