



No.SRB-Com-I/AC-1/ISP/Fiberlink/2017/V-19/ 6048

GOVERNMENT OF SINDH
SINDH REVENUE BOARD

Commissionerate-I
12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated 9th May, 2018

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s Fiber Link (Private) Limited, SNTN- S3155596-9
Address:	Plot # FL-3, Bungalow A-6, Block - 5, Clifton Road, Karachi
Date of Institution:	9-5-2018
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 2017 to February 2018

Brief facts of the case are that M/s Fiber Link (Private) Limited bearing SNTN No.S3155596-9 are registered with SRB as a service provider in respect of telecommunication including internet 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 from July 2017 to February 2018.

3. Accordingly, notice bearing No.SRB-Com-I/AC-1/ISP/Fiberlink/2017/V-19/5969 dated 6-4-2018 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 Fiber Link (Private) 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 failing to which the case shall be proceeded for cancellation of registration.

4. On 9-5-2018, Mr. Nauman Zaheudin, he submits that the payable amount of tax is **Rs.147,425/-** and **Rs.340,465/-** along with default surcharge (**Rs.8,511/-** for both tax periods) during the tax periods January 2018 and February 2018, respectively and for the tax periods July 2017 to December 2017, they have higher input tax than the output tax. He further contended that the inadmissibility of input tax on the ground of time bar is not the subject matter of suspension of registration and requested to restore the registration so as they can generate the PSID, deposit the tax amount.

5. I have heard the representative of M/s Fiber Link (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 Fiber Link (Private) Limited has shown original payorders i.e. (1) Rs.340,465/- PO No.3391948, (2) Rs.147,425/- PO No.3391949 and (3) Rs.8,511/- PO No.3391950 (copies



