



SRB/Com-I/AC-1/TEL/Ocean/21/2013/6130

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate-I
12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated 21st May, 2018

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s E-Ocean (Private) Limited, SNTN-S3113043-7
Address:	Mezzanine Floor, Building No. 29-C, Sunset Lane-I, Phase- II Extension, D.H.A, Karachi.
Date of Institution:	20-2-2018
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:	October-2015 to January-2018

Brief facts of the case are that M/s E-Ocean (Private) Limited bearing SNTN No. S3113043-7 are registered with SRB as a service provider in respect of telecommunication 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 October-2015 to January-2018.

3. Accordingly, notice bearing No. SRB/Com-I/AC-1/TEL/Ocean/21/2013/5829 dated 20-2-2018 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 E-Ocean (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 21-5-2018, Mr. Asif Iqbal, Head of Finance & Taxation, M/s E Ocean (Private) Limited submitted undertaking along with photocopies of payorder No. 00002313 dated 16-5-2018 amounting to Rs.3,547,370/- on account of principal amount of tax and another cheque No. 23574758 dated 21-5-2018 amounting to Rs. 201,469/- on account of default surcharge (being the 5% of total amount of default surcharge) under section 44 of the Act-2011 in terms of SRB notification No.SRB-3-4/11/2018 Dated 18th May, 2018.

5. Mr. Asif Iqbal, Head of Finance & Taxation, M/s E Ocean (Private) Limited requested to restore the registration so as they can generate the PSID, deposit the tax amount.

6. I have heard the representative of M/s E Ocean (Private) Limited and came to the conclusion that, as a matter of procedure, on suspension of registration of



