



SRB-Com-I/AC-1/TEL/SharpTel/2018/6483

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**Commissionerate-I
12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated 26th October, 2018**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s. Sharp Telecom (Private) Limited, SNTN-S3145528-0
Address:	75 East, Fazal-E-Haq Road, Urban, (F 6) Blue Area, Islamabad.
Date of Institution:	19-10-2018
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:	August-2018 & September-2018

Brief facts of the case are that M/s. Sharp Telecom (Private) Limited bearing SNTN No. S3145528-0 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 August-2018 & September-2018.

3. Accordingly, notice bearing SRB-Com-I/AC-1/TEL/SharpTel/2018/6458 dated 19-10-2018 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. Sharp Telecom (Private) Limited was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was required to comply with the said provisions of the Act-2011 and the Rules made thereunder before 05-11-2018 failing to which the case shall be proceeded for cancellation of registration.

4. On 25-10-2018, a representative of M/s. Sharp Telecom (Private) Limited have provided four original payorders in respect of SST for the tax periods August-2018 & September-2018 along with penalties and default surcharge. Details are as under:

S.	Tax Period	Amount	Instrument No.	date	Penalty	Default Surcharge
1	Aug-18	1,073,051	6496671	25-10-		
2	Sep-18	805,130	6496668	25-10-		-
3		-	6496670	25-10-	113,909	-
4		-	6496669	25-10-	-	16,991
Total		1,878,181			113,909	16,991



