



No.SRB.COM-II/U-23/TRAN/2019/3514

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate-II

Karachi, dated April 05, 2019

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. AY LOGISTICS, SNTN-S7546107
Address:	Office No 1015, 10 th Floor, Al-Hafeez Heights, Ghalib Road, Gulberg II, Lahore.
Date of Institution:	14-02-2019
Reason for Suspension	Non-compliance of the provisions of section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	Sep-2017 to July-2018

Brief facts of the case are that M/s. AY LOGISTICS bearing SNTN No. S7546107 are registered with SRB as a service provider in respect of Inter-City transportation services which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading 9836.0000 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").

3. Accordingly, notice bearing NO.SRB.COM-II/U-23/TRAN/2019/2846 dated 14-02-2019 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 AY LOGISTICS 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 by 22-02-2019 failing to which the case shall be proceeded for cancellation of registration.

4. M/s AY LOGISTICS have submitted copies of Income Tax Returns, summary list along with copies of invoices. They have also submitted Pay Order of Rs.367,052/- (P.O. NO 01764006) and requested for restoration of registration.

5. I have examined the facts of M/s AY LOGISTICS 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 AY LOGISTICS has agreed for compliance, therefore, taking a lenient view and for purpose of carrying on their business activity and to take the remedial action provided in this office notice dated 14-02-2019, the suspension of the registered person is hereby **revoked with immediate effect**.

6. This order contains two (02) pages, each bearing my seal and initial.

