

**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s. COMBINED MEHMOND AFRIDI GOODS, SNTN-S1616608
Address:	HOUSE NO. B-29, CHUNGI NO. 4, GHAZNI ROAD BAGH SARDARAN, RAWALPINDI.
Date of Institution:	21-06-2019
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:	July 2016 to March 2019

Brief facts of the case are that M/s. Combined Mehmond Afridi Goods bearing SNTN No. S1616608 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") pertaining to the tax periods July 2016 to March 2019.

3. Accordingly, notice bearing No.SRB.COM-II/U-23/TRAN/2019/4237 dated 21-06-2019 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 Combined Mehmond Afridi Goods 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 28-06-2019 failing to which the case shall be proceeded for cancellation of registration.

4. The registered person vide email dated 16-08-2019 submitted copies of Income Tax Returns of 2016-17 and 2017-18 and service recipients wise sales summary along with copies of invoices. They have also submitted copy of Pay Order of Rs.904,284/- and requested for restoration of registration.

5. I have examined the facts of M/s Combined Mehmond Afridi Goods 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 Combined Mehmond Afridi Goods 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

