



**ORDER FOR RESTORATION OF SUSPENSION OF  
M/S. MEGAPLUS PAKISTAN**

Name & NTN of Person Suspended:	M/s. Megaplus Pakistan SNTN: S1430870-3
Address:	M44, P.E.C.H.S Block-6, Main Razi Road, Shara e Faisal, Karachi.
Date of Institution:	5 <sup>th</sup> September, 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 2011 to June 2018

Whereas, M/s. Megaplus Pakistan having SNTN: S1430870-3 are registered with Sindh Revenue Board under the category of "Contract Execution Service" classified under tariff heading 9809.0000 to the second schedule of Sindh Sales Tax on Services Act, 2011 (hereinafter "Act, 2011").

2. Scrutiny of tax profile revealed that they have failed to deposit the SST amount to the value of Rs. 36,064,860/- during the tax period July 2011 to June 2018 as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the Act, 2011") read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011"). Moreover, the registered person has also failed to e-file the correct 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 **July 2011 to June 2018**.

3. Accordingly, notice bearing NO. SRB-COM-II/AC-3/2018-19/0272 dated 5<sup>th</sup> September, 2018 was served upon the registered person under section 25 of the Act, 2011 read with Circular No. 02 of 2013 and Rule 10 of the Rules, 2011 whereby the registration of M/s. Megaplus Pakistan was suspended for the violation of aforesaid provisions of the law. Moreover, the registered person was required to comply with the said provision of the Act, 2011 and the rules made thereunder on or before 12<sup>th</sup> September, 2018, failing to which the case shall be proceeded for cancelation of registration.

4. On 18<sup>th</sup> September, 2018, Mr. Mushtaq Ahmed, representative of M/s. Megaplus Pakistan submitted in written that they were involved in the supply of goods and charged 17% tax and they filed the returns accordingly. Moreover, they also admitted that they would deposit the short paid SST amount if it emerges out after the reconciliation of record. They made commitment to provide every record for the purpose of reconciliation. However, in future company would ensure complete compliance of SST Act, 2011 and rules made therein.

5. I have heard the representative of M/s. Megaplus Pakistan 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. Therefore, taking a lenient view and for purpose of carrying on their business activity and subsequent remedial actions to be taken by the registered person and till the reconciliation of the records, this office notice dated 5<sup>th</sup> September,



2018, the suspension of the registered person is hereby revoked with immediate effect. In case of failing to fulfilment of stated remedial actions, registration of taxpayer may be subject to suspension.

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

(MUHAMMAD SHOAB IQBAL)  
Assistant Commissioner (Unit-03)



**Copy for Information to:**

1. SA to Chairman, Sindh Revenue Board, Karachi.
2. PS to Senior Member (Audit), Sindh Revenue Board, Karachi.
3. The Commissioner-I/II/III/IV/Audit, Sindh Revenue Board, Karachi.
4. Chief Commissioner, RTO-I/II/III KARACHI, 6<sup>th</sup> Floor, Income Tax House, (Income Tax Building), Sharah-e-Kamal Ata Turk, Karachi.
5. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
6. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad
7. The C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
8. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
9. Deputy Commissioner (IT), SRB, for placing it on SRB website.
10. Manager Call Centre, SRB.
11. Treasury Office, Adhumal Oodharam Quarter, Karachi, Sindh.

(MUHAMMAD SHOAB IQBAL)  
Assistant Commissioner (Unit-03)