

**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s. EHTESHAM ENTERPRISES, SNTN-S7351048
Address:	PLOT NO. A-227, GATE NO. 04, STREET NO. 04, QUAID-E-AZAM TRUCK STAND, HAWKS BAY ROAD, KARACHI.
Date of Institution:	26-10-2018
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:	May 2018 to August 2018

Brief facts of the case are that M/s. Ehtesham Enterprises bearing SNTN No. S7351048 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 May 2018 to August 2018.

3. Accordingly, notice bearing COM-III/AC-14/TRAN/2018-19/1041 dated 26-10-2018 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. Ehtesham Enterprises 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 02-11-2018 failing to which the case shall be proceeded for cancellation of registration.

4. The registered person vide letter dated 05-11-2019 submitted copies of invoices along with copy of Income Tax Return of 2016-17 and stated that due to some reasons they could not file SST returns and now they would like to discharge all Sindh sales tax dues along with default surcharge. They have also committed to file all the missing monthly SST returns and deposit the SST dues and undertake to reconcile all the record with SRB and requested for restoration of registration.

5. I have examined the facts of M/s. Ehtesham Enterprises 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. Ehtesham Enterprises has agreed for compliance, therefore, taking a lenient view and for purpose of carrying on their

