



NO. SRB-COM-I/Unit-02/2019/1002

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Commissionerate – I

Shaheen Complex, 9<sup>th</sup> Floor, Karachi

Dated: 19<sup>th</sup> November, 2019

**ORDER FOR RESTORATION OF SUSPENSION OF  
M/S. COOK CATERING SERVICES (PRIVATE) LIMITED**

Name & NTN of Person Suspended:	M/s. COOK CATERING SERVICES (PRIVATE) LIMITED SNTN: 7891921-1
Address:	House # A-28, Phase-II, Gulshan-E-Hadeed, Steel Town, Karachi.
Date of Institution:	10 <sup>th</sup> October, 2019
Reason for Suspension	<ul style="list-style-type: none"><li>• Non-compliance of the provisions of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and rule 12, 13 and 14 of the Sindh Sales Tax on Services Rules, 2011.</li><li>• Non-compliance of Government statutory notices issued to the registered person.</li></ul>
Tax Periods	December, 2017 to June, 2019

Brief facts of the case are that M/s. Cook Catering Services (Private) Limited (hereinafter referred as 'the registered person') having SNTN: S7891921-1 are registered with Sindh Revenue Board under the category of "services provided or rendered by Caterers, Suppliers of Foods & Drinks" classified under tariff heading 9801.5000 to the second schedule of Sindh Sales Tax on Services Act, 2011 (hereinafter "Act, 2011").

2. Whereas, scrutiny of tax profile of the registered person revealed that they have provided taxable services amounting to Rs. 4,207,949/- involving Sindh sales tax amount of Rs. 547,036/- to three companies namely (i) M/s Tenesa Generasi Limited (ii) M/s Cargill Pakistan Agri Foods (Pvt) Limited (iii) M/s Pak Pacific Container Terminal (Pvt) Limited for the various tax periods. According to the registered person, the service recipient had also withheld and deducted Sindh sales tax amount of Rs. 109,465/- as per provision of Sindh Sales Tax Special Procedure Withholding Rules, 2014. This means, they have paid total SST in SRB treasury amounting to Rs. 437,571/- (547,036 – 109,465) against the said companies during the tax-periods February, 2018 to June, 2019. Whereas, perusal of the monthly Sindh sales tax return for Withholding Agent (SSTW-03) as filed by three companies namely (i) M/s Tenaga Generasi Limited (ii) M/s Cargill Pakistan Agri Foods (Pvt) Limited (iii) M/s Pak Pacific Container Terminal (Pvt) Limited reveal that they have received the taxable services of "Catering/Canteen Contractor services" amounting to Rs. 10,132,894/- involving Sindh sales tax of Rs. 1,313,569/-. They had also withheld SST that amount to Rs. 262,714/-.

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