

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**Commissionerate-III  
Shaheen Complex, 9<sup>th</sup> Floor, Karachi.  
Dated, the 8<sup>TH</sup> January, 2020**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/S POSIDON (PVT-SMC) LIMITED, SNTN# S4121796
Address:	OFFICE NO.1013, 10 <sup>TH</sup> FLOOR, CAESAR'S TOWER, AISHA, BAWANY, SHAHRA-E-FAISAL, KARACHI.
Date of Institution:	30-12-2019
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:	MARCH-2019 TO SEPTEMBER-2019

Brief facts of the case are that M/S POSIDON SMC-PVT LIMITED bearing SNTN# S4121796 are registered with SRB under the principal service category 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 It was observed from the available records that M/S POSIDON SMC-PVT LIMITED have provided inter-city transportation services of Rs.258,197,565/- and have charged SST of Rs.25,325,258/- during the tax periods March, 2019 up to September, 2019, on the sales tax invoices issued to M/s. China Power Hub Generation Company (Pvt) Ltd. It was observed that they have collected SST of Rs.20,260,207/- out of aforesaid SST of Rs.25,325,258/- However, they have failed to deposit the aforesaid SST amount in SRB's head of account, and have continuously filed Null sales tax returns for the aforementioned tax periods

3. M/S POSIDON SMC-PVT LIMITED were requested vide SRB's letter dated 28<sup>th</sup> November, 2019 to submit the requisite information and reconcile their SST dues, but they failed to do so till 30<sup>th</sup> December, 2019, which showed mala fide intention on the part of M/S POSIDON SMC-PVT LIMITED. The non-submission of income tax return of 2017-18, copies of sales invoices and evidences of payments received thereon showed that they have intentionally made short payment of SST and violated section 9 and 30 of the Act for which they had no reply to offer.

4. Accordingly, a notice bearing NO.-COM-II/UNIT-23/TRAN/2019-20/1106 dated 30-12-2019 was served upon them under section 25 of the 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 POSIDON SMC-PVT LIMITED was temporarily suspended for violation of aforesaid provisions of the law. Moreover, they were required to comply with the said provisions of the

