



No. SRB-COM-I/KHI/AC-2/2022-23/35200

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate – I
Shaheen Complex, 2nd Floor, Karachi
Dated: 27th September, 2022

ORDER FOR PROVISIONAL REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Uncut (Pvt.) Limited, SNTN-S2815748-6
Address:	Flat No.2, Faisal Towers, Block 7 & 8, Maqboolabad, Sharah-e-Faisal, Karachi
Date of Institution:	27th September, 2022
Reason for Suspension	Non-compliance of the provisions of section 3,8 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	February 2019 to February 2022

Whereas, M/s. Uncut (Pvt.) Limited are registered with Sindh Revenue Board having SNTN: S2815748-6, are engaged in providing or rendering taxable services of "Event Management Services Including the Services by Event Photographers, Event Videographer" classified under tariff heading 9827.1000 of the Second Schedule of the Sindh Sales Tax on Services Act, 2011 (referred as "Act, 2011").

2. Scrutiny of their tax profile revealed that they have failed to file their monthly Sindh sales tax returns for the tax period **February 2019 to February 2022** as required under section 30 of the Act, 2011 read with Rule 11,12,13 and 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011"). They have also failed to declare and deposit Sindh sales tax amount of Rs7,196,157/- against taxable services rendered to various service recipients and withholding agents during the tax period May 2015 to December 2021.

3. Accordingly, order of suspension of the registration bearing reference No. SRB-COM-I/KHI/AC-2/2021-22/121665 dated **29th April, 2022** 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 Uncut (Pvt) Limited was suspended for violation of aforesaid provisions of the law. Wherein, the registered person was required to comply with the said provisions of the Act, 2011 and the Rules made thereunder within 15 days of the issuance of suspension order; failing to which the case shall be proceeded for cancellation of registration.

4. On 12th September, 2022, Mr. Syed Amman Ahmed, proprietor M/s. Uncut (Pvt) Limited appeared and placed their submission that their company is undergoing financial crisis

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due to COVID-19 pandemic and slow economic activity. However, they are ready to file their monthly Sindh sales tax on service return for the tax periods **February 2019 to February 2022**. Moreover, they are ready to pay all tax dues resulting therein within due course of time. Further they assured full compliance regarding filing of their regular monthly Sindh sales tax return on due date and time in future.

5. Whereas, for the payment of due SST amount of **Rs7,196,157/-** the proprietor Mr. Syed Amaan Ahmed pleaded that due to Corona pandemic they are facing financial crises due to which they couldn't deposit due SST in time and manner as prescribed in law. He further submitted that he will deposit all SST dues with SRB and shall also file their regular monthly SST returns in timely manner and will also deposit due SST amount resulting therein. They further requested to make payments through postdated cheques drawn in favor of Government's head of account "Sindh Sales Tax on Services----B-02384". Details of which are tabulated as under;

Sr. No.	Cheque No.	Amount	Date
1	11828516	1,000,000	30.09.2022
2	11828517	800,000	27.10.2022
3	11828518	800,000	27.11.2022
4	11828519	800,000	27.12.2022
5	11828520	800,000	27.01.2023
6	11828521	800,000	27.02.2023
7	11828522	800,000	27.03.2023
8	11828523	396,157	27.04.2022
Total		6,196,157	

In continuation to the same, he submitted a pay order vide P.O No.488100 dated 08.09.2022 to the value of Rs.1,000,000/-. They are also liable to pay default surcharge under section 44 of the Act, 2011 which will be calculated at the time of payment. Besides, the penalty under serial 2 of the Table of section 43 of the Act, 2011 for non-filing of monthly return for tax period Feb-2019 to Feb-22 as confronted in suspension order.

6. I have heard the representative of M/s Uncut (Pvt) Limited and concluded that; as a matter of procedure, with the suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb/e.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID on its NTN. Since M/s Uncut (Pvt.) Limited has submitted pay order amounting to Rs.1,000,000/- and have also

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submitted undertaking dated 09.09.2022 (on legal paper) to deposit remaining SST amount of Rs.6,196,157/- with SRB through above mentioned Eight (08) post-dated cheques submitted therein. Therefore, taking a lenient view and for purpose of carrying on their business activity as well as subsequent remedial actions to be taken by the registered person, the suspension of the registered person is hereby **revoked with immediate effect**. In case, if taxpayer fails to comply any of the above stated remedial actions and to their undertaking, the registration of taxpayer shall be subject to suspension without further notice.

7. This order contains three (03) pages, each bearing my seal and initial.


(Allah Rakhio Jogi)
Assistant Commissioner (Unit-2)

M/s. Uncut (Pvt.) Limited
NTN: 2815748-6
Flat No.2, Faisal Towers, Block 7 & 8
Maqboolabad, Shahrah-e-Faisal
Karachi

Copy for Information to:

1. The Senior Member (Operations), Sindh Revenue Board, Karachi.
2. The Commissioner-I, Sindh Revenue Board, Karachi.
3. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
4. Deputy Commissioner (I.T), Sindh Revenue Board, for placing it on SRB website.
5. Manager Call Centre, Sindh Revenue Board, Karachi.
6. Cluster-in-Charge Unit 2, Sindh Revenue Board, Karachi.
7. M/s Engro Corporation Limited [NTN:0712937-8], 7 & 8th Floor,
The Harbor Front Bldg. Hc-3, Dolmen City Bl 4 Marine Drive,
Clifton Road, Karachi


(Allah Rakhio Jogi) 27/09/2022
Assistant Commissioner (Unit-2)

