



SRB/Com-III/Unit-19/2020/46253
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Commissionerate-III
9th Floor, Shaheen Complex,
M.R Kiyani Road, Karachi
Dated October 29, 2020

ORDER FOR REVOCATION OF SUSPENSION OF REGISTRATION

Name & NTN of Person Suspended:	M/s Digital Entertainment World (Pvt.) Limited
Address:	Suite No 105, 1st Floor, Al Noor Arcade, Main Khayban-E-Jami Clifton, Karachi.
Date of Institution:	27-08-2020
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:	Jan-18 to June-20

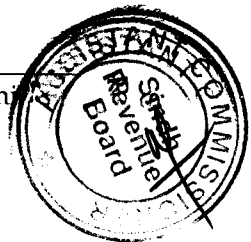
Brief facts of the case are that M/s Digital Entertainment World (Pvt.) Limited bearing SNTN No. 4135878 are registered with SRB under the service category of Advertising Agents which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading 9805.7000. The persons registered for Sindh Sales Tax on Services under section 24, 24A or 24B are required to e-file true and correct monthly sales tax returns under section 30 of the Sindh Sales Tax on Services (hereinafter "the Act, 2011") read with rule 13 & 33 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter "the Rules, 2011). Moreover the person is also required to deposit due SST amount payable on rendering or providing the taxable services in Sindh in terms of section 3, 4, 5, 8, 9 and 17 of the Act, 2011 read with the Rules, 2011.

2. Scrutiny of online record of the registered person revealed that the aforementioned person failed to deposit and e-file Sindh sales tax returns for the tax period Jan-2018 to June-2020.

3. Accordingly, this office notice bearing NO. NO.SRB-Com-III/AC-19/Adv.Agent/Suspension/2020/18143 dated 27-08-2020 regarding suspension of registration 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, as to why their registration of Sindh Revenue Board may not be suspended for violation of the provisions of the Act, 2011 read with Rules, 2011, till the remedial action shall not be taken by them on or before 10-09-2020. The registered person failed to comply the aforementioned letter, hence, the registration was placed under suspension.

4. In reply, the representative of the registered person appeared on 29-10-2020 and submitted two pay orders amounting Rs. 312,000/- and submitted via letter no. 130/2020 dated 29-10-2020 that they will deposit remaining SST and will file the returns for tax period(s) Jan-2018 to June-2020, within 15 working days from the date of restoration of registration.

Sindh Revenue Board, 9th Floor, Shaheen Complex Building, M.R Kiyani Road, Karachi
Ph: No.021-99217800 Ext: 275, Email: nadia.jalil@srb.gos.pk



5. M/s Digital Entertainment World (Pvt.) Limited have requested to activate their registration so that they can deposit the due amount of Sindh sales tax and and e-file all of their pending Sindh sales tax returns (SST-03).

6. I have heard the representatives of the M/s Digital Entertainment World (Pvt.) Limited and came to the conclusion that, as a matter of procedure, on suspension of registration of taxpayer, the complete tax profile of the registered person is blocked on i.srb portal due to which the registered person can neither e-file the return nor can generate the PSID on its NTN. Therefore, taking a lenient view and for the purpose of carrying on their business activity and subsequent remedial actions to be taken by the registered person, the suspension of the registered person is hereby revoked with **immediate effect**. In case of failure to fulfillment of stated remedial actions, the registration of the registered person may be subject to suspension.

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


(Nadia Jalil)

Assistant Commissioner (Unit-19)

**M/s. DIGITAL ENTERTAINMENT
WORLD (PVT) LIMITED,**

Suite No 105, 1st Floor, Al Noor Arcade,
Main Khayban-E-Jami Clifton, Karachi.

Copy forwarded to:

1. Chief Collector Customs (Enforcement South), Custom House, Karachi.
2. Chief Collector Customs (Preventive South), Custom House, Karachi.
3. Chief Commissioner, LTU, PIC Towers, Moulvi Tameezuddin Road, Karachi.
4. Chief Commissioner, RTO- I/II Karachi, Income Tax House, 6th floor, Income Tax Building, Shahrah-e-Kamal Atta Turk, Karachi.
5. Chief Commissioner, RTO-III, Karachi, A-335, Jauhar Chowrangi Road, Gulistan-e-Jauhar, Block-16, Karachi.
6. Chief Commissioner, RTO Hyderabad, A-49, Site Area, Hyderabad.
7. Chief Commissioner, RTO Sukkur, Income Tax Building, Sukkur.
8. The Commissioner III, Sindh Revenue Board.
9. The Commissioner, Hyderabad, Sindh Revenue Board.
10. The Commissioner, Sukkur, Sindh Revenue Board.
11. Cluster-In-Charge (Unit-19), Sindh Revenue Board, Karachi.
12. Pakistan Telecommunication Company Limited, PTCL Headquarters, Sector G-8/4, G 8/ 4, Islamabad.
13. CMPAK Limited, Lot No: 47, National, Park Road, Kuri Road, Chak Shehzad, Islamabad.
14. Hum Network Limited, Plot No#10/11, Hassan Ali Street, Off, I.I Chundrigar Road, Karachi.

15. RG Blue Communications (Pvt.) Limited, 58, Jinnah Cooperative Housing Society, Block 7/8, Jamshaid Town, Karachi East.
16. Huawei Technologies Pakistan (Private) Limited, 12th Floor, Saudi Pak Tower, Jinnah Avenue Blue Area, Islamabad.
- ✓ 17. Mr. Shahid-UI-Ghani, Head of IT, SRB, for placing it on SRB website.
18. Mr. Shaiq Jafri, Chief Manager, Pral, In SRB.



(Nadia Jalil),
Assistant Commissioner (Unit-19)