

BEFORE THE APPELLATE TRIBUNAL, SINDH REVENUE BOARD

APPEAL NO. AT-24/2018

Assistant Commissioner SRB, Karachi. Appellant

Versus

M/s Lahore Hazara Goods Respondent

Mr. Abdul Samad, ITP For Respondent

Mr. Sharif Malik ~~Malik~~ AC-SRB, Karachi. For Appellant

Date of hearing 23.05.2018
Date of Order 23.05.2018

ORDER

Mr. Agha Kafeel Barik: This appeal has been filed against order of Commissioner (Appeals) dated 08.03.2018 whereby he ordered that penalty under section 43 (2) for not filing of 6 monthly returns would be calculated at Rs. 60,000/= following the judgment of Appellate Tribunal in M/s Slingshot (Pvt.) Ltd. In AT-92/2016 dated 26.01.2017, and then he ordered further reduction of penalty amount by 50% i.e. Rs. 30,000/= to be paid within 18 days of his order.

The facts of the case are as under:

02. Since the respondent tax payer had voluntarily registered himself under tariff heading 9836.0000 on 24.11.2016. ("Intercity Transportation etc"), he was obliged to file monthly returns under section 30 for the tax periods from January to June, 2017 which he did not, thus invoking penal action under section 43 (2) of the Act.

03. The AC-Unit (30), SRB after serving Show cause notice imposed penalty of Rs. 450,000/= as per his order-in-original dated 05.12.2017. However, on appeal the learned Commissioner (Appeals) observed that it would be calculated to Rs. 60,000/- in view of Tribunal's order in AT-92/2016, reproduced by him in his order. However, he



further reduced the amount of penalty by 50% i.e. to Rs. 30,000/= to be paid in 15 days. It is on this issue that the AC-SRB has come in appeal before us.

04. In response to notice of hearing Mr. Abdul Samad ITP from Riazuddin & Company Advocates, duly authorized, attended. However, none attended for the appellant department despite the fact that notice dated. 08.05.2018 has been received Mr. Sharif Malik AC-SRB on 09.05.2018, and also no application for adjournment has either been received from the department.

05. Hence the appeal is dismissed for non prosecution.



(AGMA KAFEEL BARIK)
TECHNICAL MEMBER

Karachi

Dated: 23.05.2018

Copies supplied for compliance:-

1. The appellant through authorized Representative.
2. The Assistant Commissioner (Unit-), SRB, Karachi.

Copy for information to:-

3. The Commissioner (Appeals), SRB, Karachi
4. Office Copy.

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