

BEFORE THE APPELLATE TRIBUNAL, SINDH REVENUE BOARD

SINGLE BENCH-I

APPEAL NO. AT-47/2019

M/s Air world International Travel & Tours Appellant
(Pvt.) Ltd

Versus

Assistant Commissioner, SRB, Hyderabad Respondent

Date of hearing 28.05.2019

Date of Order 28.05.2019

ORDER

None present on behalf of the appellant despite service of notice through TCS courier.

1. This appeal was received by way of transfer from Commissioner (Appeals) under sub section (9) of Section 57 of the Sindh Sales Tax on Services Act, 2011. After receiving the files notices for 14.05.2019 and 27.05.2019 were sent to appellant and its authorized representative. The notices sent to the representative of appellant returned un-served due to shifting of office. Whereas the notice issued to appellant through TCS courier were served. The case was fixed on 27.05.2019 @ 12:00 noon when Mr. Akrama Siddiqui requested on telephone for one day adjournment and on his request the case was adjourned for today at 11:00 a.m. it is now 12:35 p.m. but the appellant is not present and it appears that he has left no interest in the matter.

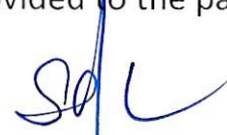
2. The learned AC informed that SRB has issued exemption Notification dated 18.06.2019 and clause 2 (i) (b) is applicable to the appellant and if he completed the registration process before 30.06.2019 he is not liable to pay penalty, but is liable to e-file Sales Tax returns from the date of commencement of economic activity.

3. Mr. Irfan also referred to notification dated 18.06.2013 and submitted that only services related to Hajj and Umrah are exempted but other economic activities of tour operators are taxable. He also pointed out circular No.03/2011 dated 19.10.2011 and submitted that despite exempt providing taxable services the appellant is liable for e-registration



and is also liable to e-file their tax returns on quarterly basis in terms of serial No 1 of the table to SRB Notification No. SRB-3-4/10/2011 dated 18.10.2011.

4. From the above it is apparent that the appellant is a service provider of taxable service of tour operators, 9805.5100 and is liable to be registered under section 24 of the Sindh Sales Tax on Services Act and the department has rightly registered the appellant.
5. The appellant is also liable to e-file tax returns on quarterly basis from the date of registration even if it is only dealing in providing exempt taxable services.
6. In view of the above I do not find any reason to interfere with the orders of forum below.
7. The appellant is at liberty to avail the concession available to it under the Notification dated 18.05.2019 to avoid payment of penalty.
8. The appeal is dismissed. The copy of the order be provided to the parties.



(Justice® Nadeem Azhar Siddiqi)
CHAIRMAN

Karachi

Dated: 28.05.2019

Certified to be True Copy



REGISTRAR
APPELLATE TRIBUNAL
SINDH REVENUE BOARD

Copy 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.
5. Guard File.

Order issued on 28/5/19

Registrar

Order Dispatched on 28/5/19

Registrar