

BEFORE THE APPELLATE TRIBUNAL, SINDH REVENUE BOARD AT

KARACHI

DOUBLE-BENCH-I

APPEAL NO. AT-46/2021

M/s Harbin Power Engineering Appellant
Company (SNTN: 0816416-4)
(New Harbin Electric International,
Company) House No. 135-Phase, 03,
XX block, DHA, Lahore

Versus

Assistant Commissioner (Unit-03), SRB, Karachi Respondent
Sindh Revenue Board, 2nd Floor,
Shaheen Complex, M.R. Kayani Road Karachi

Date of filing of Appeal 23.09.2021
Date of hearing 07.03.2022
Date of Order 07.03.2022

None present for the appellant

Mr. Naeemullah Bhutto, AC-SRB (Unit-03) and Mr. Junaid Haider, AC-SRB for
Respondent



ORDER

Justice[®] Nadeem Azhar Siddiqi: This appeal has been filed by the appellant challenging the Order-in-Appeal (hereinafter referred to as the OIA) No. 1A/2021 dated 23.07.2021 passed by the Commissioner (Appeals) in Appeal No. 01/2018 filed by the Appellant against the Order-in-Original (hereinafter referred to as the OIO) No. 363/2017 dated 21.12.2017 passed by the Mr. Bakht Ali Dahio, Assistant Commissioner, (Unit-03) SRB Karachi.

02. The department initially issued Show Cause Notice (SCN) dated 20.01.2017 alleging therein that the appellant had rendered services of contractual execution/

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Nadeem Azhar Siddiqi

construction of Rs.2,058,369,462/- during the tax year 2013 and Rs.2,646,083,081/- for tax year 2012 involving Sindh Sales Tax (SST) of Rs.752,712,406/-. The appellant was liable to deposit this SST along with default surcharge and penalties.

03. The Assessing Officer (AO) passed an OIO determining SST at Rs.585,552,692/- along-with default surcharge and penalties of Rs.2,484,670,949/-.

04. The appellant challenged the OIO before Commissioner (Appeals) who reduced the SST as held in para-14 of the OIA, which is reproduced as under:-

"14...In view of the finding recorded in the paras supra the Appellant is liable to pay a total tax of Rs.542,446,492/-. Out of which an amount of Rs.238,609,052/- already stands paid in the exchequer as is mentioned in para-5 above. An amount of tax of Rs.286,373,181/- has been held to be adjustable against the services provided to the Appellant by M/s Habib Rafiq (Pvt.) Ltd. And thus an amount of Rs.17,464,259/- (542,446,492- 238,609,052-186,373,181) remains unpaid. Which the Appellant is directed to pay along-with the default surcharge calculable as per the payment made".

05. The appellant had filed appeal before this forum through its authorized representative M/s Yousuf Islam, Associate on 23.09.2021. The representative of the appellant appeared on 12.10.2021 and thereafter he failed to appear on numerous dates of hearing fixed from time to time. However due to non-appearance of the representative of appellant Notice of hearing was issued on 15.02.2022 for compliance on 24.02.2022 and such notice was sent to appellant as well as its representative. This notice was served upon the representative of the appellant but the notice sent to the appellant was returned un-delivered with the remarks that "No such Consignee at given address".


06. The notice for 24.02.2022 sent to Mr. Abdul Qadeer Ahmed, (ITP) of M/s Yousuf Islam Associates was duly served at Lahore and was received by Ms. Jamila and both such reports are placed on record. Moreover, Mr. Abdul Qadeer Ahmed (ITP) informed the office of Appellate Tribunal on telephone that the party had left

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[Signature]

Pakistan and he pleaded that he had received no instructions on behalf of the appellant.

07. In view of the above position the appeal is dismissed for non-prosecution. Copy of the order to be supplied to the parties.


(Imtiaz Ahmed Barakzai)
TECHNICAL MEMBER

Karachi:


Dated: 07.03.2022

Copy Supplied for compliance:

- 1) The Appellant through Authorized Representative.
- 2) The Assistant Commissioner, (Unit-03), SRB, for compliance

Copy for information to:-

- 3) The Commissioner (Appeals), SRB, Karachi.
- 4) Office Copy.
- ✓ 5) Guard File.


(Justice[®] Nadeem Azhar Siddiqi)
CHAIRMAN

Certified to be True Copy


REGISTRAR
APPELLATE TRIBUNAL
SINDH REVENUE BOARD

Order issued on

10/03/2022

Order Dispatched on

10/03/2022
Registrar

Registrar