

BEFORE THE APPELLATE TRIBUNAL, SINDH REVENUE BOARD.  
(Before: Mrs. Alia Anwer, Member Judicial)

Appeal No.AT-102/2022

M/s. Frontier Constabulary Security Services,  
Through its Authorized Officer,  
Mr. Muhammad Hayat Khan,  
House No.B-46, Street No.II,  
Block VII, Main University Road,  
Gulistan-e-Jauhar,  
Karachi. .... appellant

Versus

The Assistant Commissioner Unit-15,  
Sindh Revenue Board,  
Government of Sindh,  
Karachi. .... respondent

Mr. Hayat Khan in person, for appellant.  
Mr. Zuhaib Awan, AC Unit-15, for respondent.

Date of hearing: 10.04.2023

Date of order: 10.04.2023

ORDER

The appellant has assailed the order dated 16.11.2018 passed by the Assistant Commissioner (Unit-15) vide Order-in-Original No.955 of 2018 (*hereinafter referred to as "the Original Order"*) whereby the appellant has been directed to pay as under;

- a. Sales Tax amounting to Rs.226,560/- under section 17 of the Sindh Sales Tax on Services Act, 2011 (*hereinafter referred to as "the Act, 2011"*),



- b. Penalty amounting Rs.110,000/- under serial No.2 of the Table in section 43 of the Act, 2011,
- c. Penalty amounting to Rs.124,666/- under serial No.3 of the Table in section 43 of the Act, 2011, and
- d. Penalty amounting to Rs.226,560/- under serial No.6(d) of the Table in section 43 of the Act, 2011.

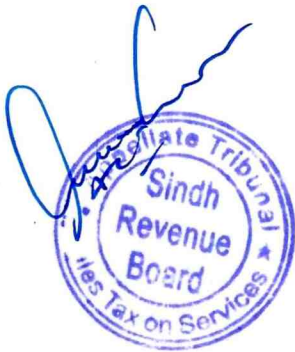
2. Per Original Order, the appellant i.e. M/s. Frontier Constabulary Security Services is registered vide tariff headings i.e. 9818.1000 (Security Agency) under the Second Schedule of the Act, 2011. The registered person (appellant), under sections 3, 8, 9 and 17 of the Act, is liable to charge, collect and pay Sindh Sales Tax on Services at the prescribed rate. During the scrutiny of record it transpired that during the months of May-2016, July-2016, August-2016, October-2016, November-2016, December-2016, January-2017, February-2017, April-2017, May-2017 & June-2017 appellant provided taxable services amounting to Rs.2,596,000/- to M/s. Dawat-e-Hadiyah but neither he disclosed such transaction in his SST returns not did he pay SST thereon.

3. In pursuance of above observations, show-cause notice dated 17.10.2018 was served upon the appellant to explain as to why the evaded Principal amount of Sindh Sales Tax on Services worth Rs.250,160/- may not be recovered from him so also as to why the penalties attracted should not be imposed on him. The appellant's representative,



namely; Mr. Muhammad Hayat Khan appeared and submitted his reply. Having found the said reply un-satisfactory, Assistant Commissioner (Unit-15) passed the Original Order No.955 of 2018. Being aggrieved by and dissatisfied with the observations of Assistant Commissioner (Unit-15), appellant filed instant appeal before Commissioners (Appeals), which has been transferred to this Tribunal under section 59(7) of the Act.

4. Appellant submits that during pendency of instant appeal before the Commissioner (Appeals), appellant's matter was referred to the Assistant Commissioner (Unit-15) for reconciliation. He contended that during pendency of such reconciliation proceedings, statutory period (provided under section 59(5) of the Act, for disposal of appeal) expired, therefore; instant appeal was transferred to this Tribunal. Appellant submits that reconciliation proceedings have been completed and the then Assistant Commissioner (Unit-15) has issued RECONCILIATION REPORT dated 26.05.2021, according to which SST payable was Rs.84,960/-. He submitted that said RECONCILIATION REPORT dated 26.05.2021 copy whereof was supplied to Mr. Zuhaib Awan, present Assistant Commissioner (Unit-15), who submitted fresh RECONCILIATION REPORT today, according to which an amount of Rs.18,880/- is outstanding towards appellant. Appellant candidly stated that above amount was left from being deposited mistakenly. He undertook to pay the above amount. Appellant filed statement to that effect, which is placed on record.



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5. In view of the above position, instant appeal is hereby disposed off with direction to the appellant to deposit the outstanding dues with one week from today, under intimation to this Tribunal. The copy of this order may be provided to the learned representatives of the parties.

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10/4/23

(ALIA ANWER)  
Member Judicial,  
Appellate Tribunal,  
Sindh Revenue Board.

Karachi;  
Dated 10.04.2023.

Copy supplied to:-

1. The appellant through authorized representative,
2. The Assistant Commissioner (Unit-15) SRB, Karachi,
3. The Commissioner (Appeals), SRB, Sindh,
4. Office File, and
5. Record file.

Certified to be True Copy

*Handwritten signature*  
12-04-2023

REGISTRAR  
APPELLATE TRIBUNAL  
SINDH REVENUE BOARD

Order Dispatched on

12-04-2023

*Handwritten signature*  
Registrar

Order Dispatched on

12-04-2023

*Handwritten signature*  
Registrar