

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

Appeal No.AT-113/2022

Saifullah Khan (M/s. Saad Corporation),

1. Suite No.351, 3<sup>rd</sup> Floor,  
Trade Avenue,  
Hasrat Mohani Road,  
Karachi.

2. House No.93/3,  
Khayaban-e-Shahbaz,  
Phase-VI, DHA,  
Karachi.

..... appellant

Versus

The Assistant Commissioner Unit-7,  
Sindh Revenue Board,  
Karachi.

..... respondent

None is present from appellant side.

Mr. Yousuf Ali Magsi, AC Unit-7, for respondent.

Date of hearing: 15.03.2023

Date of order: 15.03.2023

ORDER

The appellant has assailed the order dated 20.11.2019 passed by the Assistant Commissioner (Unit-7) vide Order-in-Original No.788 of 2019 (*hereinafter referred to as "the Original Order"*) whereby the appellant has been directed to pay as under;

- a. Sales Tax amounting to Rs.440,000/- under section 44 of the Sindh Sales Tax on Services Act, 2011 (*hereinafter referred to as "the Act"*),
- b. Penalty amounting Rs.50,000/- under serial No.6(c) of the Table in section 43 of the Act,



*[Handwritten signature]*

- c. Penalty amounting Rs.484,128/- under serial No.6(d) of the Table in section 43 of the Act, and
- d. Penalty amounting to Rs.24,206/- under serial No.12 of the Table in section 43 of the Act.

2. Per Original Order, the appellant i.e. Saifullah Khan (M/s. Saad Corporation) is registered vide tariff heading 9805.4000 (Custom Agents) of the Second Schedule of the Act. During scrutiny of withholding statements filed by various service recipients with SRB, it transpired that during the tax periods from July-2015 to February-2019, Appellant provided taxable services amounting to Rs.5,123,875/- wherein the SST was charged to Rs.670,428/- and an amount of Rs.186,300/- was duly withheld and paid by the service recipients. Record revealed that appellant failed to deposit the amount of Rs.484,128/- in Sindh Government's head of account i.e. B-02384.


3. In pursuance of above observations, show-cause notice dated 08.04.2019 was served upon the appellant to explain as to why the principal SST amounting to Rs.484,128/- along with default surcharge under section 44 of the Act should not be recovered, so also as to why the penalties attracted should not be imposed on him. In response to the above show-cause notice, appellant submitted written reply seeking 60 days time to reconcile and acquire relevant record from its clients with assurance that to pay all outstanding payments owed by them. Per the Original order appellant availed a number of adjournments (59 days altogether) on one

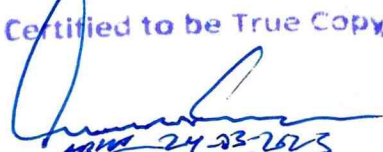



pretext or the other but never come up to proceed with the case with all the seriousness. Having no other alternate, Assistant Commissioner (Unit-7) passed the Order-in-Original No.788 of 2019. Being aggrieved by and dissatisfied with the observations of Assistant Commissioner (Unit-7), appellant filed instant appeal before Commissioners (Appeals), which has been transferred to this Tribunal under section 59(7) of the Act.


4. It is pertinent to mention that prior to transferring instant appeal, Commissioner (Appeals-1), SRB sent intimation to the appellant about transferring of instant appeal to this Tribunal as required under section 59(7) of the Act. This Tribunal also sent notice to appellant, which returned served on 13.03.2023, but none has appeared on behalf of appellant. All the above facts prove that appellant is fully aware about pendency of appeal before this Tribunal. Appellant's absence shows his lack of interest to proceed with this appeal, hence; same is hereby dismissed in default under section 62(2) of the Act. Let the copy of this order be provided/ sent to the parties or their representatives, if any.

Karachi;  
Dated 15.03.2023.

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

Certified to be True Copy  
  
24-03-2023  
REGISTRAR  
APPELLATE TRIBUNAL  
SINDH REVENUE BOARD

24-03-2023  
Order Dispatched on-----  
  
Registrar

24-03-2023  
Order issued on-----  
  
Registrar

Copy supplied to:-



1. The appellant,
2. The Assistant Commissioner (Unit-7), SRB, Karachi,
3. The Commissioner (Appeals), SRB, Sindh,
4. Office File, and
5. Record file.