

**BEFORE THE APPELLATE TRIBUNAL SINDH REVENUE BOARD AT**

**KARACHI**

**SB-I**

APPEAL NO. 119/2022

(ARISING OUT OF APPEAL NO. 114/2020)

M/s Kinza International, (SNTN: 151625-2)

Room No. 46, 5<sup>th</sup> Floor, Textile Plaza,

I.I. Chundrigar Road, Karachi. .... Appellant

Versus

Assistant Commissioner, (Unit-07),

Sindh Revenue Board (SRB),

2<sup>nd</sup> Floor Shaheen Complex, M.R.

Kayani Road, Karachi..... Respondent

Date of Transfer of Appeal: 22.07.2022

Date of hearing: 08.03.2023

Date of Order: 08.03.2023

None-present for appellant.

Mr. Shareef Malik, DC-DR, SRB along-with Mr. Muhammad Yousuf Ali Magsi, AC-SRB,  
(Unit-07) for respondent.

**ORDER**

**Justice ® Nadeem Azhar Siddiqi**: This appeal was filed by appellant before the Commissioner (Appeals-II), SRB under section 57(1) of Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as the Act) challenging the Order-in-Original (hereinafter referred to as the OIO) No 33 of 2020 dated 27<sup>th</sup> February, 2020 passed by Syed Arsalan Anwar Shah, Assistant Commissioner, (Unit-07), SRB Karachi, and has been transferred to the Tribunal under section 59 (7) of the Act for treating the same as an appeal against the order of Commissioner (Appeals-I) for disposal in accordance with law.

*M. Azhar Siddiqi*

02. None present for the appellant despite knowledge of the today's date of hearing. On the last date of hearing the advocate for the appellant sought adjournment on telephone, which was granted.

03. The learned AC filed comprehensive report with regard to filing/non-filing of SST returns as per direction of the Tribunal vide order dated 20.03.2023.

04. In this appeal a question was arisen "Whether the Transfer Reference sent by the Commissioner (Appeals), SRB was within time or not? None of the parties in the instant appeal have provided proper assistance to the Tribunal in this regard. However, this point was also raised in other appeals transferred to the Tribunal, and the same would be decided on merits accordingly.

05. In view of absence of the appellant and its advocate/ representative this appeal is dismissed for non-prosecution.

Karachi:

Dated: 09.03.2023

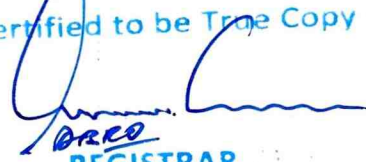
  
(Justice Nadeem Azhar Siddiqi)  
CHAIRMAN


Copy Supplied for compliance:


- 1) The Appellant through Authorized Representative.
- 2) The Assistant Commissioner, (Unit-07), SRB, Karachi.

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- 3) The Commissioner (Appeals-I), SRB, Karachi.
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REGISTRAR  
APPELLATE TRIBUNAL  
SINDH REVENUE BOARD

15-03-2023  
Order issued on-----  
  
Registrar

15-03-2023  
Order Dispatched on-----  
  
Registrar