

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

**DB-I**

**APPEAL NO. AT-117/2023**

M/s Astrotech International,  
(SNTN: S3644515-7), Office No. 1,  
1<sup>st</sup> Floor, Kaka Jee Market,  
Jamali Goth, Super Highway,  
Near Burraq PSO pump, Scheme 33, Karachi.....Appellant

**Versus**

The Assistant Commissioner (Unit-23), SRB  
02<sup>nd</sup> Floor, Shaheen Complex Building  
M.R. Kiyani Road Karachi..... Respondent

Date of filing of appeal: 23.08.2023

Date of hearing: 04.09.2023

Date of Order: 04.09.2023

Mr. Shoaib Noor, Advocate for the appellant.

Mr. Sharief Malik, DC-DR, SRB and Mr. Danish Khan, AC-SRB for the respondent.

**ORDER**

**Justice Nadeem Azhar Siddiqi.** This appeal has been filed by the appellant challenging the order recorded on the note sheet dated 30.08.2023 by the Commissioner (Appeals), SRB under section 58 (4) of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as the Act) refusing to de-attached bank account of the appellant.

01. Brief facts of the case are that the appellnat having SNTN: 3644515-7 is registered with Sindh Revenue Board (SRB) since 27<sup>th</sup> August, 2015 under the service category of "Service provided or Rendered by persons engaged in Inter-City Transportation or Carriage or Goods by Road or through pipeline or conduit (Tariff

Heading 9836.0000) as envisaged in the Schedule-II of the Sindh Sales Tax on Services Act, 2011 (hereinafter to be referred as of "the 2011-Act").

02. During the scrutiny of tax profile of the appellant viz-a-viz withholding statements filed by service recipients of the appellant for the tax periods from November, 2018 to June, 2019, transpire that the appellant had provided taxable services to the service recipients, for a total sum of Rs.73,480,044/- involving SST amounting to Rs.7,367,385/-. As per the withholding statements submitted by M/s Sindh Solid Waste Management Board (SSWMB) and M/s K-Electric Limited (service recipients) and as per available record SST amounting to Rs.1,473,477/- was withheld and duly deposited by the service recipients in the Sindh Government. However, the registered person failed to pay the remaining amount of Rs.5,893,908/- within due time.

03. The appellant was directed to deposit an amount of Rs.6,198,603/- (5,893,908 + 294,695 + 10,000), together with amount of default surcharge (to be calculated at the time of payment), with SRB.

04. The appellant challenged the said Order-in-Original (OIO) before the Commissioner (Appeals-III), SRB who directed the respondent not to proceed for recovery of amount for next five days but did not de-attached the bank account.

05. The leaned AC, SRB filed report from the Commissioner (Appeals-III), SRB who has confirmed that on 15.06.2023 no appeal has been filed and has annexed inward and outward record in support of his contention. The Commissioner (Appeals-III), SRB also confirmed that the Order-in-Appeal dated 24.08.2023 submitted by the appellant is the copy of order passed by her in appeal.

06. The appellant in his application dated 31.08.2023 has submitted that without accepting tax liability he is ready to deposit 15% of the tax for the grant of stay from coercive recovery of the tax dues. He further submitted that since the Bank Account is attached, he is unable to deposit the said 15% of the tax amount and requested that the bank account be de-attached only to the extent of 15% of the tax amount which comes to Rs.885,000/-.

07. The learned AC is therefore directed to issue letter to the Bank to de-attach the bank account of the appellant to the extent of Rs.885,000/- and on receipt of this amount from the Bank directly or through pay order, the bank account of the appellant may be de-attached.

08. The appeal was filed as the Commissioner (Appeals-III), SRB refused to de-attach the Bank Account. In view of the relief allowed to the appellant the purposes of filing of appeal is achieved.

09. The learned advocate for the appellant submitted that in view of relief allowed to the appellant he is not pressing the appeal.

10. The appeal is disposed of in the above terms.

  
(Syed Tahir Raza Zaidi)

Member Technical

Karachi

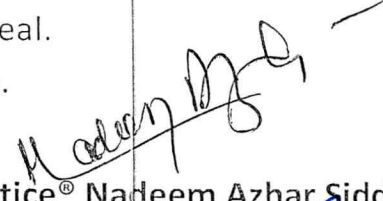
Dated: 04.09.2023

Copy for compliance:

1. The Appellant through authorized Representative.
2. The Assistant Commissioner (Unit-23), SRB, Karachi.
3. The Commissioner (Appeals-III), SRB, Karachi.

Copy for information to:-

- 3) All Commissioner (Appeals), SRB, Karachi.
- 4) Office copy
- ✓ 5) Guard file.

  
(Justice® Nadeem Azhar Siddiqi)

CHAIRMAN

Certified to be True Copy

  
DATE 05/09/2023  
REGISTRAR  
APPELLATE TRIBUNAL  
SINDH REVENUE BOARD

Order Issued on

05/09/2023

  
Registrar

Order Dispatched on

05/09/2023

  
Registrar