



DECISION

Complaint No. : POS/4401/2025/F-66

Name and address of the complainant : Mr. Raheel, M/s. Thobson Technologies (Pvt) Ltd. through M/s. Kamran Imran Asif Associates, Advocate Suit No. 513, 15th Floor, Caesar's Tower National IT Park, Shahrach-e-Faisal, Karachi.

Name of the Agency Complained against : Sindh Revenue Board (SRB)

Name & Designation of Investigating Officer : Syed Ali Mumtaz Zaidi, (PAS), Advisor-F

Vetted by : --

Subject :

ALLEGED UNJUST REJECTION OF APPLICATION FOR CONDONATION OF DELAY IN FILING GOF FORM "S" FOR THE YEAR 2025.

THE COMPLAINT:

Mr. Raheel of M/s. Thobson Technologies (Pvt) Ltd. filed complaint dated 11.07.2025 through their counsel M/s. Kamran Imran Asif Associates Advocates which inter-alia stated that under the relevant Sindh Revenue Board (SRB) Notification, concession for a lower rate of Sindh Sales Tax on Services could be availed upon timely submission of Form "S" on or before 21.07.2024. Due to lack of knowledge and unavoidable circumstances including medical issues of a key director, the Form could not be filed within the stipulated time. Subsequently, the complainant submitted an application for condonation of delay along-with the prescribed fee and after multiple reminders to the SRB authorities, the request was rejected vide letter dated 04.06.2025 without assigning proper reasons. The complainant alleged that such rejection tantamounts to maladministration since the request was filed within the permissible period under SRB Notification No.SRB-3-4/5/2013 dated 17.06.2013 and supported by a paid challan for the condonation fee. It was further contended that the omission was inadvertent, with no element of fraud or tax evasion. The complainant prayed for directions to SRB to accept Form "S" and allow the benefit of concessional tax rate to the complainant.

PROCEEDINGS:

2. The complaint was admitted under Section 10 of the Establishment of the Office of Ombudsman for the Province of Sindh Act, 1991 (amended up to date).
3. Initial hearing was held on 05.08.2025 and final hearing on 07.08.2025 attended by representative of Complainant's counsel Mr. Faizan Ahmed Quddus, the Legal Advisor of the Sindh Revenue Board, Advocate Fahad Hussain and Mr. Fayaz Ali, Assistant Commissioner, Unit-30, SRB.

4. The Assistant Commissioner stated that complainant's matter of Sales Tax as chargeable in respect of Financial Year 2022-23 is pending appeal before the Commissioner Appeals. As far as the matter of Sales Tax in respect of Financial Year 2023-24 is concerned, a Show Cause Notice will be issued accordingly to the complainant, which is also appealable as per the Sindh Sales Tax Act, 2011. For the matter of Sales Tax in respect of Financial Year 2024-25, another Show Cause Notice will be issued and the complainant will also be allowed to appeal like other clients. Furthermore, the representative of the complainant's counsel is not satisfied with the letter No.SRB/OPS/UNIT-28/FORMS/2024/595910 dated 04th June, 2025 issued by the Assistant Commissioner (Unit-28-A), Sindh Revenue Board and requested for a patient hearing before the Assistant Commissioner, Unit-30, SRB. The request was accepted by the concerned Assistant Commissioner.

FINDINGS:

5. It has been revealed that the complainant's grievance is regarding the rejection of his condonation application for filing Form "S" for the year 2025. However, the Assistant Commissioner clarified that issues pertaining to the Financial Year 2022-23 are already under consideration before the Commissioner (Appeals), while for subsequent years Show Cause Notices will be issued and the complainant will have the right to contest the same through the prescribed appellate mechanism.

6. In view of foregoing, the complaint does not warrant further intervention by this Institution at this stage, as the complainant has adequate remedies available under the law.

DECISION:

7. In view of the above, the complaint is disposed of with an advice to the complainant to seek remedy available under the Sindh Sales Tax on Services Act, 2011, before the competent appellate forum, if he so desires. The Assistant Commissioner (Unit 28-A), Sindh Revenue Board is also directed to accord a patient hearing to the complainant.

Given under my hand and seal of office



Sd/-
(MUHAMMAD SOHAIL RAJPUT)
Sitara-e-Imtiaz. PAS
Ombudsman Sindh

Karachi, dated 27th August, 2025