

**ORDER SHEET**  
**Balochistan Sales Tax on Services Appellate tribunal**  
**Quetta**

STA 53/2025

M.A 24/2025

M/S Orient Rental Modaraba

**VERSUS**

Commissioner (Ops) BRA

Serial No.	Date	Order with signature of Chairperson/Members.
	01/09/2025	<p>Mr. Fahad Jamali (ITP) for the Appellant and Mr. Muhammad Kashif Adv for the Respondent are present. The appellant stated that matter has been reconciled on the basis of the record provided by the appellant and submitted a joint report with the following "summary and Conclusion":</p> <p><i>"2. Reconciliation Summary</i></p> <p><i>During the course of reconciliation, it was established that:</i></p> <p><i>M/S Byco deducted 20% of the sales tax amounting to Rs. 609,808 through various invoices.</i></p> <p><i>M/S Orient Rental Modaraba was Liable to pay the remaining 80% of the sales tax amounting to Rs.2,776,189.</i></p> <p><i>After a detailed review of all relevant invoices, it has been mutually confirmed by both the appellant and</i></p>

		<p><i>the respondent that during the tax year 2019-20, M/s Orient Rental Modaraba was not registered with the BRA, and therefore M/S Byco had withheld 100% of the applicable sales tax at source.</i></p> <p><i>Accordingly, it is concluded that no outstanding liability remains against M/S Orient Rental Modaraba for the said tax period.</i></p> <p><b>3. Conclusion</b></p> <p><i>The reconciliation pursuant to Order-in-Original No. 1690 dated 16<sup>th</sup> June 2025 has been successfully completed. Both the Appellant and the Respondent are in agreement with the findings.</i></p> <p><i>This report may therefore serve as the basis for final compliance and closure of Appeal STA No. 53 for the relevant tax period July 2019 to June 2020."</i></p> <p><i>In view of the above, the appeal stands disposed of. Order accordingly.</i></p> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Dated: 04<sup>th</sup> Sept 2025</p> </div> <div style="text-align: right;"> <p>___SD___ Chairperson</p> <p>___SD___ Member</p> <p>___SD___ Member</p> </div> </div>
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