



PAKISTAN TELECOMMUNICATION AUTHORITY  
HEADQUARTERS, F-5/1, ISLAMABAD

**Enforcement Order under section 23 of the Pakistan Telecommunication  
(Re-organization) Act, 1996 against Tzee's Multi Services (Pvt.) Limited**

No. PTA/Finance/CVAS-Data/Defaulter of CVAS licenses/1731/2021/926

Date of Show Cause Notice: 3<sup>rd</sup> June, 2022  
Venue of Hearing: PTA HQs, Islamabad  
Date of Hearings: 23<sup>rd</sup> January, 2023  
16<sup>th</sup> January, 2024

**Panel of Hearing:**

Erum Latif:	Director General (Law & Regulations)
Abdul Batin Khan:	Director General (Wireline Licensing)
Ubaid Tayyab:	Director (Finance)
Muhammad Shafique:	Director (Enforcement)

**Issue:**

“Non- Submission of Annual Audited Accounts (AAAs) and Annual License Fee (ALF)  
For the Year Ended 30<sup>th</sup> June, 2021”

**DECISION OF THE OFFICERS OF THE AUTHORITY**

1. Precisely stated the facts of the case are that Tzee's Multi Services (Pvt.) Limited (the “licensee”) was awarded a non-exclusive license No. DIR (L) / CVAS-559 / PTA / 2013 dated 17<sup>th</sup> December, 2013 (the “license”) by Pakistan Telecommunication Authority (the “Authority”), to establish, maintain and operate Data Class Value Added Services in Sindh, subject to the terms and conditions contained in the license.
2. The licensee is required to comply with the prevailing regulatory laws comprising the Pakistan Telecommunication (Re-organization) Act, 1996 (the “Act”), the Pakistan Telecommunication Rules, 2000, (the “Rules”) the Pakistan Telecommunication Authority (Functions & Powers) Regulations, 2006 (the “Regulations”), Class Licensing and Registration Regulations, 2007 (the “CL Regulations”), and the terms and conditions of the license. As per license condition No.3 read with sub-regulation (1) of regulation 11 of the CL Regulations, and sub-regulations (6) and (7) of regulation 23 of the Regulations, it is obligatory on the licensee to submit Annual License Fee (ALF) and Annual Audited Accounts (AAA) within 120 days of the close financial year.
3. That PTA vide letters dated 26<sup>th</sup> October 2021, 19<sup>th</sup> November 2021, and 21<sup>st</sup> December 2021 along with an email dated 9<sup>th</sup> March 2022 directed the licensee to submit AAAs for the year ended 30<sup>th</sup> June, 2021 along with payment of ALF for the aforesaid year including Late Payment Additional Fee (LPAF). However, the licensee did not comply with these directives.
4. Due to licensee's failure to submit AAAs and non-payment of ALF for the aforesaid year, including late payment additional fee till date, a Show Cause Notice (SCN) dated 3<sup>rd</sup> June, 2022 under section 23 of the Act was issued to the licensee wherein it was required to remedy the aforementioned contravention by submitting AAAs and making payment of ALF for the year ended 30<sup>th</sup> June, 2021

including applicable LPAF for the year **within seven (07) days** of the issuance of the SCN and also to explain in writing, **within thirty (30) days** of the issuance of the SCN as to why an enforcement order should not be passed under section 23 of the Act. The annual accounts for the year ended 30<sup>th</sup> June, 2021 were received from the licensee on 20<sup>th</sup> June 2022. The licensee was subsequently conveyed to make payment on account of ALF and applicable LPAF vide email dated 14<sup>th</sup> July, 2022 and Demand Note dated 2<sup>nd</sup> September, 2022. However, the licensee failed to deposit such payment.

5. Before passing an enforcement order under sub-section (3) of Section 23 of the Act, the matter was fixed for hearing on 23<sup>rd</sup> January, 2023 and 16<sup>th</sup> January, 2024. Mr. Aftab Hussain (Director) attended the virtual hearing on the behalf of licensee. During the hearing dated 16<sup>th</sup> January 2024, the representative appearing on the behalf of licensee requested 15 days' extension for submission of the required documents along with the payment of the dues on provisional basis. The licensee was granted conditional extension in time till 31<sup>st</sup> January, 2024 with direction to complete the annual filing requirement within extended time failing which enforcement action under applicable laws shall be taken without any further notice and without granting any further opportunity or extension in time. However, till date, the licensee did not deposit ALF and applicable LPAF. Since the licensee did not deposit applicable fees, hence, the Hearing Panel has no option except to proceed against the licensee as per available record.

6. After the examination of available record, it is concluded that the licensee did not comply with the aforesaid applicable regulatory provisions.

7. **ORDER:**

7.1 Keeping in view the above-mentioned facts coupled with the available record, the Officers of the Authority hereby decide as under:

- a) The license is hereby suspended for a period of one month or till the licensee makes ALF and applicable LPAF for the year ended 30<sup>th</sup> June, 2021 to the Authority, whichever is earlier.
- b) In case of non-compliance of Para 7.1 (a) above, license No. DIR (L) / CVAS-559 / PTA / 2013 dated 17<sup>th</sup> December, 2013 of the licensee shall stand terminated upon expiration of one month after date of issuance of this order without any further notice.
- c) All LDI, LL, TIP and Mobile licensees are directed to suspend immediately all telecommunication facilities extended to the licensee pursuant to the license till further orders.

**Erum Latif**  
Director General (Law & Regulations)

**Abdul Batin Khan**  
Director General (Wireline Licensing)

 **Ubaid Tayyab**  
Director (Finance)

 **Muhammad Shanque**  
Director (Enforcement)

This enforcement order is signed on 12<sup>th</sup> June, 2024 and comprises of (02) pages only.