



No.SRB.COM-II/U-23/TRAN/2018/1033

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate-II

Karachi, dated October 25, 2018

MUHAMMAD FAIQ WASEEM,
M/S CRESCENT CARRIERS
PAKISTAN
SNTN: S1022012
GULZAR CHAMBER, 3-WEST,
WHARF ROAD,
KARACHI.

**SUBJECT: NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. CRESCENT
CARRIERS PAKISTAN (SNTN: S1022012)**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 provides that registration of a registered person can be suspended where registered person "has failed to comply with its obligations under this Act". Rule 10 of the Sindh Sales Tax on Services Rules, 2011 also provides that where a registered person commits any act of fraud or deliberate and intentional non-payment, short payment or evasion of tax of non-filing of returns for four consecutive tax periods, the Board or an officer of SRB authorized by the Board in this behalf may, without prejudice to any other action under the law for the time being in force, suspend the registration of such person.

2. Whereas, scrutiny of your tax profile reveals that M/s. Crescent Carriers Pakistan have failed:

- to make the payment of Sindh sales tax on services as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011, read with rule 14 of the Sindh Sales Tax on Services Rules, 2011, pertaining to the tax periods **March, 2017 upto September, 2018;**
- to e-file the Sindh sales tax return (Form SST-03) as required under section 30 of the Sindh Sales Tax on Services Act, 2011 (Act-2011) read with rule 12 of the Sindh Sales Tax on Services Rules, 2011(Rules-2011), in the time limitation and the manner as prescribed under rule 13 of the Rules-2011, for the tax periods **March, 2017 upto September, 2018;**

3. Non-payment of SST and non-filing of SST returns within the time and manner prescribed under the law is contravention of aforesaid provisions of the Act-2011 and the rules made thereunder. Record available shows that amount of Rs.55,397,010/- have been credited in their business account maintained with M/s. Habib Bank Ltd. West Wharf Branch Karachi, during July-2016 to Jan-2017. However, M/s. Crescent Carriers Pakistan have not declared any activity since its registration with SRB. This is a serious violation of aforesaid provisions of the Act-2011 and the rules made thereunder.

4. Now, this notice is being issued to you under section 25 of the Sindh Sales Tax on Services Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Sindh Sales Tax on Services Rules, 2011 to the effect that M/s. Crescent Carriers Pakistan registration is hereby suspended with immediate effect. However, the suspension shall be revoked if you take following remedial actions by **2-11-2018;**

