



USMAN & COMPANY  
SNTN:7336832  
SUIT #831 SECTOR 8E GULZAR  
COLONY KORANGI INDUSTRIAL  
AREA, KARACHI

**SUBJECT: NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. USMAN & COMPANY(SNTN: S7336832)**

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 USMAN & COMPANY have got voluntarily registration with SRB on 1/23/2017 (dd/mm/yy) under service category of 'services provided by persons engaged in inter-city transportation or carriage of goods' (tariff heading 9836.0000); however, they 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 Aug-2018, Jul-2018, Jun-2018, May-2018, Apr-2018, Mar-2018, Feb-2018, Jan-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 Aug-2018, Jul-2018, Jun-2018, May-2018, Apr-2018, Mar-2018, Feb-2018, Jan-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. This is a serious violation of aforesaid provisions of the Act-2011 and the rules made thereunder.

