



MR Imran Iqbal,  
M/s. Shiekh Zahoor Goods  
Office No.9, Plot Z/10, KDA,  
Safari Garden, Blcok 16-A,  
Gulistan Jauhar, Karachi

**SUBJECT: NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. SHIEKH ZAHOOR GOODS (SNTN:S0159286-6)**

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. M/s. Shiekh Zahoor Goods have failed to file monthly Sindh sales tax returns for the consecutive seven (7) tax periods from August, 2018 up to February, 2019, despite the fact that they were advised vide SRB's emails dated 4-1-2019, 25-1-2019 and SRB's notice dated 13-3-2019.

3. Furthermore, it was observed that they have received revenue consideration of Rs.72,046,969/- during the tax periods from January, 2018 up to February, 2019; however, they have declared only sales of Rs.16,894,850/- during the said tax periods leading to short declaration of sales of Rs.55,152,119/-

4. Non-payment of SST and non-filing of monthly SST returns is contravention of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011, read with rule 13 & 14 of the Sindh Sales Tax on Services Rules, 2011.

5. 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. Shiekh Zahoor Goods registration is hereby suspended with immediate effect. However, the suspension shall be revoked if they take following remedial actions by 4-4-2019;

- a) to discharge all Sindh sales tax dues along with default surcharge under section 44 of the Act-2011 for aforementioned tax periods and deposit the same in the Government of Sindh head of account B-02384.
- b) to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the said tax periods.

