

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD****Commissionerate-II**

Karachi, dated September 13, 2018

**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s. Hamayoun & Company, SNTN-S0005870
Address:	Plot No. 31-A, New Truck Stand, Maripur Road, Karachi
Date of Institution:	13-9-2018
Reason for Suspension	Non-compliance of the provisions of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	Sep 2014 to Sep 2016 & Oct 2016 to June 2017

Brief facts of the case are that M/s. Hamayoun & Company bearing SNTN No. S0005870 are registered with SRB under the service category of Person engaged in providing Inter-City transportation or carriage of goods services which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading 9836.0000 thereof.

2. Scrutiny of their tax profile revealed that they failed to declare services provided to M/s. FF Bin Qasim Ltd, and e-file monthly SST returns as required under section 30 read with Rule 12, and 13 of the said Rules-2011 pertaining to the tax periods Sep-2014 to Sep-2016 & Oct-2016 to June-2017. They had failed to deposit the SST amount as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the 2011-Act") read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the 2011-Rules")

3. Accordingly, notice bearing Unit-23/TRANS/54/2018/652 dated 29-8-2018 was served upon the registered person 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 whereby the registration of M/s Hamayoun & Company was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was required to comply with the said provisions of the Act-2011 and the Rules made thereunder before 07-09-2018 failing to which the case shall be proceeded for cancellation of registration.

4. Mr. Naseeb Gul, Manager from M/s. Hamayoun & Company Limited and Mr. Haris Naseem appeared on 12-9-2018 and submitted copies of Income Tax Returns and copies of Bank Statements as sought in the above referred notice. They submitted the under reference SST returns were not filed due to misunderstanding of obligation of filing of SST returns. They assured that they will reconcile and deposit their Sindh sales tax dues and e-file SST returns of under reference tax periods within seven working days. They requested to restore the registration so as they can generate the PSID, deposit the tax amount and e-file the returns by 24-9-2018.



