



AC - 03



NO.SRB/COM-III/AC-03/CS/2020-21/2264
SINDH REVENUE BOARD
GOVERNMENT OF SINDH
Karachi, Dated 1ST April, 2021

M/s Pipelink Construction (Pvt.) Ltc ,
Suite No.12, 2nd Floor, Hilltop Arcade,
Gizri Boulevard, Phase IV, DHA, Karachi
SNTN: S1298048-0

Subject: **ORDER FOR SUSPENSION OF REGISTRATION OF M/S PIPELINK CONSTRUCTION (PRIVATE) LIMITED (SNTN: 1298048-0).**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (hereinafter "Act, 2011") provides that registration of a registered person may 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 (hereinafter "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 or **non-filing of returns for four consecutive months**, 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, you have failed;
 - i. to e-file true and correct Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12 of the Rules, 2011, in the time limitation and the manner as prescribed under rule 13 of the Rules, 2011, for the tax period **June, 2020 to February, 2021**;
 - ii. to fail to deposit due Sindh sales tax amount, as required under section 9 and 17 of the Act, 2011 read-with rule 14 of the Rules, 2011, total tune to **Rs.4,605,548/-** against the service provided or rendered to M/s Pakistan Petroleum Limited (NTN # 0711545-8) against transactions pertaining to the tax periods from March, 2018 to December, 2020.
3. This order is being issued to you under section 25 of the Act, 2011 read-with Circular No. 02 of 2013 and Rule 10 of the Rules, 2011 to the effect that your registration is hereby **suspended** with immediate effect. However, your suspension shall be revoked if you take following remedial actions by **12th April, 2021**:-
 - a) to discharge all your sales tax liability along-with default surcharge under section 44 of the Act, 2011 and deposit the same in the Government of Sindh head of account B-02384--- Sindh Sales Tax on Services;
 - b) to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods mentioned above; and
4. In case of non-satisfactory response or failure to take remedial measures as mentioned in para 3(a) & (b) on or before above scheduled date, your case shall further be proceeded for legal action;
5. This order is issued without prejudice to the penal, prosecution and recovery action as may be taken against you in accordance with the provisions of the Act, 2011 or the Rules, 2011.

(RAHIL ANWAR SOOMRO)
Assistant Commissioner (Unit-3)

A copy is forwarded for kind information and necessary action to:-

- 1) *Commissioner-III, SRB.*
- 2) *Chief Commissioner Inland Revenue, CTO/RTO-I, Shabrah-e-Kamal Attaturk, Karachi.*
- 3) *Chief Collector of Customs Appraisement (South), 8th Floor, Custom House, Eduljee Dinsha Road, Karachi.*
- 4) *Chief Collector (Enforcement), 8th Floor, Custom House, Eduljee Dinsha Road, Karachi.*
- 5) *Chief Automation, Federal Board of Revenue, Constitution Avenue, G-5, Islamabad.*
- 6) *The Project Manager, PRAL, Sindh Revenue Board, Karachi.*
- 7) *Deputy Commissioner (IT), SRB, for placing it on SRB website.*
- 8) *Mr. Sanjay Kumar, AC (Unit # 03), SRB, Karachi.*
- 9) *M/s Pakistan Petroleum Limited, 3rd Floor, PIDC House, Dr. Zaiuddin Ahmed Road, Saddar Town, Karachi, with request to hold aforesaid SST amount and also withhold and deposit the whole amount of SST against the on-going services receiving or procuring from of M/s Pipelink Construction (Pvt.) Limited (SNIN # 1298048-0) till the clearance of the above SRB dues or issuing NOC from this office, failing which you shall also be held responsible in terms of Section 18 of the Act, 2011.*

Rahil Anwar Soomro

(RAHIL ANWAR SOOMRO)
Assistant Commissioner (Unit-3)