



MRS. RIFFAT SHAKEEL
NO. A27 TARIQ BIN ZAID STY TOWN, MALIR,
KARACHI

SUSPENSION OF REGISTRATION

Whereas, **MMRS. RIFFAT SHAKEEL** are registered with SRB having SNTN: 0522353-9 and are providing or rendering taxable services as "Leasing" classified under main "tariff heading 9813.3000" and sub tariff headings thereof of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 (hereinafter "**Act, 2011**"). The registered person is required to comply with the provisions of section 3, 8, 9, 17 & 30 of the Act, 2011 read with rule 12, 13, 14 & 30 of the Sindh Sales Tax on Services Rule, 2011 (hereinafter the "**Rules, 2011**").

02. However, SRB profile reveals that the registered person has failed to comply with the following obligations of the said provisions of the Act, 2011:

- *make the payment of Sindh sales tax on services as required under section 9 and section 17 of the Act, 2011, read with rule 14 & 30 of the Rules, 2011 from the tax periods from May-2018 to Aug-2018.*
- *e-file their Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12, 13 & 30 of the Rules, 2011 for the aforesaid tax periods;*

03. In view of above, the registration of the registered person needs to be suspended under section 25(1)(a)(ii) of the Act, 2011. The relevant provision for the sake of clarity is reproduced as under:

"(a) the Board or any officer of the SRB, authorized by the Board in this behalf, may suspend the registration of a person if it believes that the person---

(i)

(ii) failed to comply with its obligations under this Act;"

04. In addition to the above provision, the rule 10 of the Rules, 2011 also provides:

"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 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".

05. Therefore, it is informed that non-payment of Sindh sales tax and non-filing of Sindh sales tax return within the prescribed time limit and manner under the law are the violation/contravention of aforesaid provisions of the Act-2011.

06. Now therefore, exercising the powers conferred under section 25(1)(a)(ii) of the Act, 2011 read with SRB Circular No.02 of 2013 dated: 08-02-2013 and rule 10 of the Rules, 2011, I hereby suspend SRB registration of **MRS. RIFFAT SHAKEEL** (SNTN: 0522353-9) with **immediate effect**. However, suspension shall be revoked, if the following remedial actions are taken:

- *discharge all the due Sindh sales tax liability along with default surcharge under section 44 of the Act-2011 under the Government of Sindh head of account B-02384, for the aforementioned tax periods and deposit the due tax amount;*
- *e-file the monthly Sindh sales tax returns (Form SST-03) for the said tax periods as per the detail of taxable services attached as annexure and declare/discharge all the due tax liability accordingly;*

07. The compliance date for remedial actions is fixed on 08.10.2018. Please note that, in case of non-satisfactory response or failure to take remedial measures as suggested above on or before the date fixed for compliance, proceedings for cancellation of your SRB registration shall get initiated.

08. This notice for suspension of registration is without prejudice to any other action under the law for the time being in force. Therefore, the penal action shall be taken against **MRS. RIFFAT SHAKEEL**, in accordance with the provisions of the Act, 2011 and rules made thereunder.

(Zohaib Athar)

Assistant Commissioner (Unit-12)

Copy forwarded to:

1. Shaiq Jafri, Chief Manager, PRAL in SRB, Karachi.
2. Member (Operations), Sindh Revenue Board, Karachi.
3. The Commissioner-III, Sindh Revenue Board, Karachi.
4. Mr. Zaheer Hussain (Cluster Head Unit 9, 11, 12), SRB, Karachi.
5. Mr. Shahid-ul-Ghani, Head of IT, SRB, Karachi for placing it on SRB website.
6. Assistant Commissioner (Registration), SRB, Karachi.
7. Manager Call Centre, SRB, Karachi.

Zohaib Athar
08-10-2018

(Zohaib Athar)

Assistant Commissioner (Unit-12)