



No.SRB/MPK/AC-I/Restoration Order/2021-22/45518

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Bungalow No. 1340/1, Opposite Gama
Stadium, M.A. Jinnah Road, Mirpurkhas

Dated: 01.12.2021

ORDER FOR WITHDRAWAL OF SUSPENSION

Name & NTN of the Person Suspended	M/s Muhammad Aslam Arain Govt: Contractor (NTN: 2506886-5)
Address	Village Fateh Muhammad Arain, Bhiria, District Naushahro Feroze.
Date of Institution	20.11.2019
Brief Description	Non-compliance of the provisions of section 30 of SST Act, 2011 and rules made thereunder

BRIEF FACTS OF THE CASE:

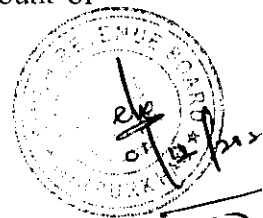
M/s Muhammad Aslam Arain Govt: Contractor, holding NTN: 2506886-5, are registered for Sindh sales tax on services under the service category of "Construction Services (tariff heading 9824.0000)". The persons registered for Sindh Sales Tax on Services under section 24, 24A or 24B are required to e-file true and correct monthly sales tax returns under section 30 of the Sindh Sales Tax on Services Act, 2011 (hereinafter "the Act, 2011") read with rule 13 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter "the Rules, 2011"), for the tax period by the 18th day of the month following the tax period to which it relates. Moreover, the person is also required to deposit due SST amount payable on rendering or providing taxable services in Sindh province in terms of section 3, 4, 5, 8, 9 and 17 of the Act, 2011 read with rule 14 of the Rules, 2011.

02. Scrutiny of the online record of SRB showed that the aforesaid person neither e-filed monthly sales tax return nor deposited SST for the tax periods July-17 to Sep-18 and Nov-18 to July-19, which is in violation of section 30 of the Act, 2011 and rules made thereunder.

03. Accordingly, this office letter vide No.SRB-COM-V/AC-I/UNIT-34/SUSPENSION/2019-20/3211 dated 20.11.2019 was shared with the request to place their SRB registration under suspension in terms of Section 25(1)(a)(ii) of the Act, 2011 and the Rules made thereunder.

04. The registered person has submitted a reply letter in writing. He admitted his default on e-filing monthly sales tax returns. The said person realized the mistake and committed to e-filing all sales tax returns as required under section 30 of the Act, 2011. In this regard, the said person deposited penalty amount of Rs.50,000/-, vide CPR No. S12019122600501411519 dated 26.12.2019, for non-filing of monthly sales tax returns. He further assured that he would not repeat his default in future and that he will also clear all liabilities without fail.

05. In view of above, the SRB registration of M/s Muhammad Aslam Arain Govt: Contractor, holding NTN: 2506886-5, is hereby restored with immediate effect, so that the taxpayer may be able to e-file his due Sindh sales tax returns and pay the due amount of Sindh sales tax in the normal course henceforth.



P.T.O

06. M/s Muhammad Aslam Arain Govt: Contractor is required to immediately e-file their monthly sales tax returns for the aforesaid tax period after restoration of their suspended registration. He is also required to clear all his arrears of penalty & taxes within 15 days from this order.

07. This order contains two (02) pages, each bears my official seal and initial.

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(Waleed Patoli)

Assistant Commissioner (Unit-34)
Email: waleed.patoli@srb.gos.pk
Tel: 0233-822131/9290363 Ext (14)

Mr. Shaiq Jaffri,
Chief Manager-PRAL,
Sindh Revenue Board,
Karachi.

Copy for kind information and necessary action to:-

- Commissioner (Hyderabad), SRB.
- ✓ Deputy Commissioner (IT), SRB, for placing it on SRB website
- M/s Muhammad Aslam Arain Govt: Contractor, Village Fateh Muhammad Arain, Bhiria, District Naushahro Feroze

INWARD	
No.#	<u>47873</u>
Date:	<u>02/12/21</u>
Received by:	<u>CU</u>
Name & Sign Sindh Revenue Board	

sd-
(Waleed Patoli)
Assistant Commissioner (Unit-34)
02/12/21