



NO.SRB-COM-HYD/UNIT-34/AC-VI/Restoration Order/2020-21/1351

Dated: 02-02-2021

**ORDER FOR REVOCATION OF SUSPENSION**

Name, NTN & Address of the Person Suspended	Muhammad Aslam Govt. Contractor (SNTN:4258376-4) Ward No. 04, Serani Road, Mohalla, Peer Malook Shah Badin.
Category	Contractual Execution- 9809.0000
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 Govt. Contractor holding NTN:4258376-4, is registered for Sindh sales tax on services under the service category of “Contractual Execution of work (tariff heading 9809.0000)” and, 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.

2. Scrutiny of the online record of SRB showed that the aforesaid person did not e-file monthly SST returns for the tax periods March, 2017, April, 2017, May, 2017 and June, 2017, which was in violation of Section 30 of the Act, 2011 and rules made thereunder.

3. Accordingly, a notice dated 25-07-2017 was served upon the registered person u/s 25 of SST Act, 2011, read with circular No. 02 of 2013 and rule 10 of SST Act, 2011, whereby the registration of registered person was suspended for violation of above mentioned statutory provisions of SST Act, 2011.

4. The registered person submitted letter on 02-02-2021, wherein they have submitted that in future no default shall be made in filing of monthly returns and admitted his default of e-filing monthly sales tax returns. The said person realized the mistake and committed to e-file all sales tax returns as required under section 30 of the Act, 2011. In this regard, they have deposited penalty



Commissioner  
Sindh Revenue Board  
Hyderabad

amounting to Rs.15,000/- vide CPR No. S1-20210202-0036-1037421 dated 02-02-2021 for non-filing of monthly sales tax returns and further assured that they will not repeat this default in future and shall pay all dues of SST including penalties and short payments if any.

5. I have heard the representative of the registered person and came to the conclusion that, as a matter of procedure, on suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID. Therefore, taking a lenient view and for purpose of carrying on their business activity, the suspension of the registered person is hereby **revoked with immediate effect**.

6. M/s Muhammad Aslam Govt. Contractor (SNTN:4258376-4), is required to immediately e-file their monthly sales tax returns for the relevant tax periods after restoration of their suspended registration.

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

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(Javed Ali Hingorjo)  
Assistant Commissioner-VI (Unit-34)  
SRB-Hyderabad Region

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

***Copy for kind information and necessary action to:-***

- i) Commissioner-Hyderabad, SRB, Hyderabad.
- ii) Deputy Commissioner (IT), SRB, for placing it on SRB website.
- iii) Manager Call Center, Karachi SRB

*Javed Ali Hingorjo*  
02/02/2021

Assistant Commissioner  
Sindh Revenue Board  
Govt. of Sindh

(Javed Ali Hingorjo)  
Assistant Commissioner-VI (Unit-34)  
SRB-Hyderabad Region