



NO.SRB-COM-HYD/AC/UNIT-34/Rest: Order/2022-23/173595

Dated: 02<sup>nd</sup> May, 2023

**ORDER FOR WITHDRAWAL OF SUSPENSION**

|                                    |   |
|------------------------------------|---|
| Name & NTN of the Person Suspended | M/s Al-Madina Enterprises Associates (SNTN: 3323822-7)                                    |
| Address                            | B-10, Azizabad, Near Chandia Goth, Qasimabad, Hyderabad                                   |
| Date of Institution                | 26-07-2017 (Suspension Notice)  |
| 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 Al-Madina Enterprises Associates holding SNTN: 3323822-7, 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 18<sup>th</sup> 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 sales tax return for the tax period March, 2017, April, 2017, May, 2017 and June, 2017, which is in violation of section 30 of the Act, 2011 and rules made thereunder.

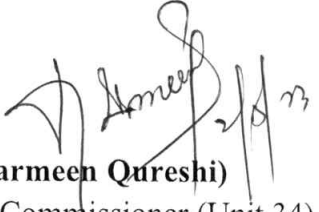
3. Accordingly, this office letter vide NO. SRB-COM-II/Dc-13/Suspension Order/01/17/17-18/237571 dated 25-07-2017 was shared with the request to place their SRB registration under suspension in terms of Section 25(1)(a)(ii) of the Act, 2011 and the Rules made thereunder.

4. The registered person requested for restoration of SRB registration in hearing dated: 26-04-2023, the registered person stated that, in 2016 they got SRB registration and applied with different departments for award of tender but, unfortunately no award/tender have been awarded/achieved. Also the registered person stated that previously he did not have knowledge about the filing of monthly returns. Moreover, the registered person also submitted penalty amounting to Rs.20,000/- vide CPR No.S1-20230427-0021-2142441 dated 27-04-2023. Therefore, he requested for revocation of suspension as he can apply and try a chance for award of any contract and assured for full compliance of statutory provisions of the Act-2011 and rules made thereunder.

5. I have examined the facts & circumstances of the case and came to conclude that, as a matter of procedure, on suspension of registration of taxpayer, the complete tax profile of registered person is blocked on e/i.srb portal, due to which the neither taxpayer can e-file the monthly return nor discharge their SST liability. Since, M/s. Al-Madina Enterprises Associates holding SNTN: 3323822-7, have assured for full compliance of the provisions of the Act-2011 and rules made thereunder. Therefore, taking lenient view for the purpose of carrying on their business activity and to e-file monthly SST returns and also for depositing the due tax payments, the suspension of the registered person as per the provision of section 25(4) of the Act, 2011 are hereby **revoked with immediate effect**.

6. M/s Al-Madina Enterprises Associates are required to deposit the due tax and comply with the statutory requirements immediately and 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.

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


  
(Narmeen Qureshi)  
Assistant Commissioner (Unit 34)

Assistant Commissioner  
Sindh Revenue Board  
Hyderabad

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

Copy for kind information and necessary action to:-

- i) The Commissioner-Hyderabad, SRB.
- ✓ ii) The Deputy Commissioner (IT), SRB, for placing it on SRB website.
- iii) M/s Al-Madina Enterprises Associates, B-10, Azizabad,  
Near Chandia Goth, Qasimabad, Hyderabad

|                                    |   |
|------------------------------------|---|
| INWARD                             |   |
| No.#                               | 97002   |
| Date:                              | 03/05/23  |
| Received by:                       |  |
| Name & Sign<br>Sindh Revenue Board |   |

