



**ORDER FOR REVOCATION OF SUSPENSION OF
M/S. A.H. ENTERPRISE**

Name & NTN of Person Suspended:	M/s. A.H. ENTERPRISE NTN: 2260021-3
Address:	OFFICE NO. E-7, 5TH FLOOR, OCEAN CENTRE OPP. CUSTOM HOUSE, GHULAM HUSSAIN QASIM ROAD, KARACHI.
Date of Institution:	20 th June, 2019
Reason for Suspension	Non-compliance of the provisions of section 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	April-2018 to April-2019

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 can 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 tax period, 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. The SRB record shows that M/s. A.H. Enterprise are registered with SRB as "Custom Agent" having SNTN No. S2260021-3

3. Whereas, scrutiny of tax profile reveals that they have failed 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: April-2018 to April-2019

4. Accordingly, notice bearing NO. SRB-COM-III/Unit-7/2018-19/1521 dated 20th June, 2019 was served upon the registered person under section 25 of the Act, 2011 read with Circular No. 02 of 2013 and Rule 10 of the Rules, 2011 whereby the registration of M/s A.H. Enterprise was suspended for the violation of aforesaid provisions of the law. Moreover, the registered person was required to comply with the said provision of the Act, 2011 and the rules made thereunder before 28th June, 2019 failing to which the case shall be proceeded for cancellation of registration.

5. On 27th June, 2019, Mr. Abdul Aziz (Proprietor of M/s. A.H. Enterprise) appeared before the undersigned and submitted the reason for non-compliance and requested for restoration of suspension. He also ensured compliance of the provisions of Sindh Sales Tax on Services Act, 2011



and Rules made thereunder, and to file their SST returns. On 2nd July, 2019, the registered person submitted CPR of Rs. 50,000/- (CPR No. S1-20190628-0044-1348656 dated 28th June, 2019) as penalty for non-filing and further assured timely compliance to SST Act, 2011 and accordingly to rules made therein.


6. I have heard the M/s. A.H. Enterprise 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 isrb portal due to which the taxpayer can't e-file the return. However, M/s. A.H. Enterprise has violated the Section 30 of the Act, 2011 which attracts penalty under Sr. No. 3 in the Table of section 43 of the Act, 2011. The justification provided by the taxpayer does not completely absolve him from his primary responsibility, i.e. filing of monthly sales tax returns on time and he is advised to comply with the provision of the Act, 2011 in a timely manner in future.

7. Since, M/s. A.H. Enterprise presented CPR of Rs. 50,000/- in favor of Sindh Revenue Board and has undertaken to make compliance with the department. Therefore, taking a lenient view and for purpose of carrying on their business activity and subsequent remedial actions to be taken by the registered person, this office notice dated 20th June, 2019, the suspension of the registered person is hereby **revoked with immediate effect**. In case of failing to fulfil the stated remedial actions, registration of taxpayer may be subject to suspension.

8. M/s A.H. Enterprise are further required to;

- i. e-file the tax returns within three days of issuance this notice, in the time and manner prescribed under the provisions of the Act, 2011 and rules made thereunder.

9. This order contains two (02) pages, each bearing my seal and initial.


(Sayed Shafquat Hashnain Shah)
Assistant Commissioner (Unit-07)

Copy for Information to:

- The Commissioner-III, Sindh Revenue Board, Karachi.
- Karachi Customs Agents Association, Head Office 2nd Floor, Burhani Terrace, Bohri Road, off Eduljee Dinshaw Road, Opp. Custom House, Karachi.
- The Collector, MCC Appraisement (East), Custom House Karachi with the request to revoke suspension of M/s. A.H. Enterprise having NTN # 2260021-3 & CHAL NO: 1029 in the WEBOC system.
- Deputy Collector Licensing, Appraisement (West), Custom House Karachi with the request to revoke suspension of M/s. A.H. Enterprise having NTN # 2260021-3 & CHAL NO: 1029 in the WEBOC system.
- The Project Manager, PRAL, Sindh Revenue Board, Karachi.
- ✓ Deputy Commissioner (IT), SRB, for placing it on SRB website.