

**ORDER FOR WITHDRAWAL OF SUSPENSION**

Name & NTN of the Person Suspended	M/s Master Engineering Works (NTN: 1100986-1)
Address	House No. G/104, Tando Yousuf Road, Millatabad, Hyderabad
Date of Institution	02-07-2020
Brief Description	Non-compliance of the provisions of sections 17 & 30 of the SST Act, 2011 and rules made thereunder

BRIEF FACTS OF THE CASE:

M/s Master Engineering Works, holding NTN: 1100986-1, 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.

2. Scrutiny of the online record of SRB showed that the aforesaid person did not deposit the due amount of Sindh sales tax Rs 237,447/- for the tax period Nov-15 to Apr-20 and did not e-file their monthly sales tax return for the tax period Jun-18 to Apr-20, which is in violation of sections 17 and 30 respectively of the Act, 2011 and rules made thereunder.

3. Accordingly, this office letter vide No. SRB-COM(HYD)/AC-I/UNIT-34/SUSPENSION/2019-20/3524 dated 02-07-2020 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 AR representative of the registered person attended the office on 27-08-2020 and submitted a reply letter vide No. 02/2020 dated 27-08-2020. He submitted that the wife of the RP is a heart patient and her health is very bad besides the outbreak of pestilence and lockdowns heavily affected their financial condition. The AR therefore, insisted that the registered person could not comply with the said obligations properly. He deposited SST Rs 50,000/- vide CPR No. S1-20200827-0014-1336320 dated 27-08-2020 and assured to deposit the remaining amount of SST after necessary reconciliation. He promised that the registered person would abide by the rules of SRB and further assured to e-file all due sales tax returns as required under section 30 of the Act, 2011 and promised to refrain from repeating the similar default in future.

5. In view of above, it is requested that the SRB registration of M/s Master Engineering Works, holding NTN: 1100986-1, may be restored with immediate effect, under intimation to the undersigned, 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.

6. M/s Master Engineering Works are required to deposit their remaining amount of SST after requisite reconciliation and e-file their monthly sales tax returns for the aforesaid tax period after restoration of their suspended registration.

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

(Nasir Bachani)

Assistant Commissioner

Mr. Shaiq Jaffri,

Project Manager-PRAL,

Sindh Revenue Board,

Karachi.

Copy for kind information and necessary action to:-

- i) The Commissioner (Hyderabad), SRB, Hyderabad
- ii) Deputy Commissioner (IT), SRB, for placing it on SRB website
- iii) M/s Master Engineering Works, House No. G/104, Tando Yousuf Road, Millatabad, Hyderabad

(Nasir Bachani)

Assistant Commissioner
Assistant Commissioner
Sindh Revenue Board
SRB-Hyderabad.