



NO.SRB-COM-MPK/AC-SBA/RO/2020/HBL-01

Dated: March 4<sup>th</sup>, 2020

**ORDER FOR WITHDRAWAL OF SUSPENSION**

Name, SNTN & address of the suspended person	Mr. Hussain Bux Lohach Govt. Contractor, (SNTN: 4020348) Village Fazal Mohammad Lohach P.O Khahi Raho Bhiria ,Naushahro Feroze
Category	Contraction Services - 9824.0000
Date of Institution	25-07-2017
Brief Description	Non-compliance of the provisions of section 30 of SST Act, 2011 and rules made thereunder

**BRIEF FACTS OF THE CASE:**

Whereas, M/s Hussain Bux Lohach Govt. Contractor holding SNTN: 4020348, is registered for Sindh sales tax on services, under the service category of "Contraction Services (tariff heading 9824.0000)" and all the person registered for the 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 8, 9 and 17 of the Act, 2011 read with rule 14 of the Rules, 2011.

2. Scrutiny of the online SRB profile of the registered person showed that the aforesaid person did not e-file monthly SST returns for the four consecutive tax periods (or more) which is serious violation of section 30 of the Act, 2011 and rules made thereunder.

3. Accordingly, a notice was served upon the registered person under section 25 of the Act, 2011, read with the circular No. 02 of 2013 and rule 10 of the Rules, 2011, whereby, the registration of above noted registered person was suspended for violation of aforementioned statutory provisions of the Act, 2011. Moreover, the registered person was required to comply with relevant provisions of Act, 2011 and rules made thereunder by e-filing of SST returns, failing to which the case was to further proceed for cancellation of registration.

04. The registered person appeared for hearing on 04-03-2020 in the office of the undersigned. Wherein, he stated that he got himself registered with SRB voluntarily but since registration with SRB

SRB: Bunglow No. 1340/1, Opp: Gamma Stadium, M. A Jinnah Road, Mirpurkhas

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**Liaquat Ali Bajeer**  
Assistant Commissioner  
Sindh Revenue Board

he has never been awarded any contract and due to this reason he could not e-file monthly sales tax returns. However in future, no default shall be made for filing of monthly SST returns and admitted his default for e-filing monthly sales tax returns for the tax periods from Dec 2016 to January 2020. The registered person also realized the mistake and committed to e-file all sales tax returns for the said tax periods, as required under section 30 of the Act, 2011. In this regard, the registered person also submitted that he applied for wavier of penalty in terms of amnesty scheme vide SRB notification No.SRB-3-4/8/2019 dated 18<sup>th</sup> May 2019 and duly submitted an application dated 26-06-2019 to Commissioner-II (SRB), 9<sup>th</sup> floor, Shaheen Complex M.R Kiyani road, Karachi. He further assured that he would not repeat his default in future and shall pay all dues of the Sindh sales tax including penalties and short payments if any found and as communicated by this office.

05. In view of the foregoing position, it is requested that the SRB registration of above referred registered person, 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 SST amount in the normal course henceforth.

06. M/s Hussain Bux Lohach Govt. Contractor is advised to e-file their monthly sales tax returns for the tax periods as indicated above in para 4, after restoration of their suspended registration, *immediately*.

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

*-sd-*  
**(Liaquat Ali Bajeer)**  
Assistant Commissioner  
Shaheed Benazirabad Division

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

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

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

**Liaquat Ali Bajeer**  
Assistant Commissioner  
Sindh Revenue Board  
**(Liaquat Ali Bajeer)**  
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Shaheed Benazirabad Division

*hanni*  
*4/8/2020*