



OFFICE OF THE
ASSISTANT COMMISSIONER
SINDH REVENUE BOARD
GOVERNMENT OF SINDH

NO.SRB/COM-SUK/CON-26/RAFIQUE/2021 /1006

Dated: 4th May, 2021

M/s Rafique Ahmed & Co,
House No.05 Village Hafizabad P.O Daharki.
(Mob: +92,336,6609351)
(NTN: 4121144)

SUBJECT: SUSPENSION ORDER--- M/S H RAFIQUE AHMED & CO HAVING SNTN # 4121144

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the 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 referred to as "the 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 periods, 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. In terms of section 9 and 17 of the said Act-2011 read with Rule 14 of the said Rules-2011, every registered person is required to deposit the monthly Sindh sales tax in the time and manner prescribed therein and is further required, under section 30 of the Act-2011 read with 11, 12, 13 and 14 of the Rules-2011, to e-file the monthly SST returns within three days of due date of payment of tax.

3. During the scrutiny of monthly returns of other person registered with SRB for the tax periods **November 2020 to March 2021**, it is revealed that the registered person has provided or rendered taxable serviced to following recipients where they have charged and collected Sindh sales tax of **Rs.4,763,870/-**, however, they failed to deposit into Sindh Government treasury and continued to withheld with themselves. Details are given as under:

S.No	NTN	Name	Tax Period	Doc Number	Doc Date	Purchased Value	VAT Amount	WHT Amount	Not Paid
1	1435809	Fauji Fertilizer Company Limited	Jan-21	50	01/01/2021	2,509,215	326,198	65,240	260,958
2	1435809	Fauji Fertilizer Company Limited	Jan-21	51	16/01/2021	4,643,462	603,650	120,730	482,920
3	1435809	Fauji Fertilizer Company Limited	Jan-21	52	16/01/2021	2,345,769	304,950	60,990	243,960
4	1435809	Fauji Fertilizer Company Limited	Jan-21	48	06/01/2021	531,038	69,035	13,807	55,228
5	1435809	Fauji Fertilizer Company Limited	Jan-21	49	01/01/2021	4,967,008	645,711	129,142	516,569
6	1435809	Fauji Fertilizer Company Limited	Feb-21	53	01/02/2021	5,483,223	712,819	142,564	570,255
7	1435809	Fauji Fertilizer Company Limited	Feb-21	54	01/02/2021	2,770,000	360,100	72,020	288,080
8	1435809	Fauji Fertilizer Company Limited	Feb-21	56	16/02/2021	4,891,315	635,871	127,174	508,697
9	1435809	Fauji Fertilizer Company Limited	Feb-21	57	16/02/2021	2,470,977	321,227	64,245	256,982
10	1435809	Fauji Fertilizer Company Limited	Mar-21	62	16/03/2021	2,460,746	319,897	63,979	255,918
11	1435809	Fauji Fertilizer Company Limited	Mar-21	59	01/03/2021	4,234,823	550,527	110,105	440,422
12	1435809	Fauji Fertilizer Company Limited	Mar-21	60	01/03/2021	2,139,331	278,113	55,623	222,490
13	1435809	Fauji Fertilizer Company Limited	Mar-21	61	16/03/2021	4,871,069	633,239	126,648	506,591
14	1791532-5	Fatima Fertilizer Company Ltd	202101	1	11/12/2020	186,054	24,187	4,837	19,350
15	1791532-5	Fatima Fertilizer Company Ltd	202101	1	01/01/2021	186,054	24,187	4,837	19,350
16	1791532-5	Fatima Fertilizer Company Ltd	202103	1	18/02/2021	186,054	24,187	4,837	19,350
17	1791532-5	Fatima Fertilizer Company Ltd	202103	1	09/03/2021	186,054	24,187	4,837	19,350
18	1791532-5	Fatima Fertilizer Company Ltd	202011	1	11/08/2020	186,054	24,187	4,837	19,350
19	1791532-5	Fatima Fertilizer Company Ltd	202011	1	14/09/2020	186,054	24,187	4,837	19,350
20	1791532-5	Fatima Fertilizer Company Ltd	202011	1	12/10/2020	186,054	24,187	4,837	19,350
21	1791532-5	Fatima Fertilizer Company Ltd	202011	1	13/11/2020	186,054	24,187	4,837	19,350
Total						45,806,408	5,954,833	1,190,963	4,763,870

Address: Bungalow No.42, Block-B Near NAB Office, Sindhi Muslim Housing Society, Nisar Ahmed Siddiqui Road, Sukkur **Tel:** 071-9310995 **Email:** vickey.dhinga@srb.gos.pk **Website:** www.srb.gos.pk

04. The aforesaid short payment was confronted to the registered person vide letter dated 24.04.2021 and after that, registered person deposited Rs.1,585,215/- for the tax period January 2021 that too late in terms of rules prescribed therein. Despite providing or rendering taxable services, registered person has failed to e-file monthly returns for the tax periods from **December 2020 to March 2021** which is serious offense and is amounting to tax fraud in terms of section 2(94) of the said Act-2011. Non-payment or short payment of SST against providing of taxable services and non-filing or non-filing of true and corrects returns are contravention of provisions of section 8, 9, 17 and 30 of the said Act-2011 read with rules prescribed therein. The said contraventions are liable to penalties prescribed under Serial No.02 and 03 of the Table under section 43 of the Act-2011 and levy of default surcharge under section 44 of the Act-2011. Notice dated 24.04.2021 were issued, however, registered person failed to deposit the SST. Non-Payment of Sindh sales is violation of section 8, 9, 17 of the Act-2011 and the Rules made thereunder. The said contraventions of the provisions of the Act-2011 and the rules made thereunder are liable to penalties under the provision of section 43 of the Act-2011 along with levy of default surcharge under section 44 of the Act-2011. This shows willful default on your part and same is serious violation of aforesaid provisions of the Act-2011 and the rules made thereunder which is equal to taking the law into the hands.

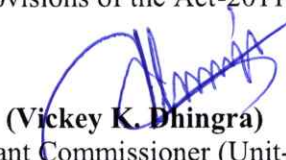
5. Now, this notice is being issued to you under section 25 of the Sindh Sales Tax on Services Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Sindh Sales Tax on Services Rules, 2011 to the effect that your registration is hereby suspended with immediate effect. However, your suspension shall be revoked if you take following actions by **17-05-2021**:

- to discharge all your Sindh sales tax dues **including above SST amount of Rs. 3,178,655/-** (Rs.4,763,870 less Rs.1,585,215) along with default surcharge under section 44 of the Act-2011 and penalties under section 43 of the Act-2011 for aforementioned tax period and deposit the same in the Government of Sindh head of account B-02384,
- to deposit default surcharge under section 44 of the Act-2011 on late payment of Rs.1,585,215/- and penalty under section 43 of the Act-2011,
- To e-file the monthly SST returns for the tax periods.

6. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **17-05-2021**, your case shall be further proceeded for cancellation of your registration with SRB. If you wish to be heard in person or through your duly authorized representative, you may appear for hearing on **08.05.2021 @ 10:30 AM** in the office of undersigned along with written defence, if any, in respect of above remedial actions.

7. This notice and suspension of registration are without prejudice to the penal action, prosecution action and recovery action as may be taken against you in accordance with the provisions of the Act-2011 and the Rules-2011.

INWARD	
No. #	114384
Date:	05/05/21
Received by	Name & Sign
	Sindh Revenue Board


(Vickey K. Dhingra)
Assistant Commissioner (Unit-33)

Copy to:-

1. Commissioner, Sukkur, SRB,
2. Chief Manager, PRAL, Sindh Revenue Board, 6th Floor Shaheen Complex, M.R Kiyani Road, Karachi, for suspending the registration of registered person,
3. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
4. M/s Fauji Fertilizer Company Limited, Ib-35, Kda Scheme No.1, Karsaz, Karachi
5. Fatima Fertilizer Company Ltd, E-100, Khayaban-E-Jinnah, New Super Town, Super Town, Lahore.