



THE PRINCIPAL OFFICER
M/s NA Enterprises
SNTN: S1341679
K-209, Sheet No.6, Hashim Raza Road,
Model Colony, Malir, Karachi

SUBJECT: NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. NA ENTERPRISES
(SNTN: 1341679)

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services 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 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. Whereas, scrutiny of tax profile of M/s NA Enterprises reveals that they have got registration with SRB as 18-5-2015 under Principal Activity of Inter-city transportation of goods by road" (tariff heading 9836.0000), but have failed:

- to make the payment of Sindh sales tax on the services of Rent a Car and automobile rental services (of tariff heading:9819.3000) as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011, read with rule 14 of the Sindh Sales Tax on Services Rules, 2011, pertaining to the tax periods **May, 2015 upto July, 2018;**
- to e-file the Sindh sales tax return (Form SST-03) as required under section 30 of the Sindh Sales Tax on Services Act, 2011 (Act-2011) read with rule 12 of the Sindh Sales Tax on Services Rules, 2011(Rules-2011), in the time limitation and the manner as prescribed under rule 13 of the Rules-2011, for the tax periods June, 2018, July, 2018 and August, 2018; and also failed to declare the taxable services of rent a car (tariff heading 9836.0000) provided to Civil Aviation Authority, M/s The Salim Habib Education Foundation, IBA-Karachi, and M/s Brett Hodgson International University and M/s. Aman Institute for Vocational Training.

3. Non-payment of SST and non-filing of SST returns within the time and manner prescribed under the law is contravention of aforesaid provisions of the Act-2011 and the rules made thereunder. Record available shows that M/s NA Enterprises have provided taxable services to above mentioned organizations and have also collected SST of Rs.478,930/-

4. Now, this notice is being issued 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 M/s NA Enterprises is hereby suspended with immediate effect. However, the suspension shall be revoked if you take following remedial actions by 12-10-2018;

- to discharge all Sindh sales tax liabilities along with default surcharge under section 44 of the Act-2011 for aforementioned tax periods and deposit the same in the Government of Sindh head of account B-02384.
- to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the said tax periods.
- Submit all sales and purchase records along with Income Tax Returns of 2014-15, 2015-16 & 2016-17, and bank statements of above-mentioned tax periods.

5. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **12-10-2018**, further necessary action shall be taken as envisaged under the Act.

6. This notice and suspension of registration are without prejudice to the penal action, prosecution action and recovery action as may be taken against M/s NA Enterprises in accordance with the provisions of the Act or the Rules.

(Muhammad Yousuf Bukhari)
Assistant Commissioner (Unit-23)

C.C to;

1. The Chairperson, Punjab Revenue Authority, PRA House, 5-B, Danepur Road, GOR-I, Lahore.
2. Chief Collector Customs (Enforcement South), Custom House, Karachi.
3. Chief Collector Customs (Preventive South), Custom House, Karachi.
4. Chief Commissioner LTU, PIC Towers, Moulvi Tamizuddin Road, Karachi.
5. Chief Commissioner, RTO-I/II KARACHI, Income Tax House, 6th Floor, Income Tax Building, Sharah-e-Kamal Atta Turk, Karachi.
6. Chief Commissioner, RTO III Karachi, A-335, Jauhar Chowrangi Road, Gulistan-e-Jauhar, Block-16, Karachi.
7. Chief Commissioner, RTO Hyderabad, A-49, SITE Area, Hyderabad.
8. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
9. The Commissioner-I/II/III/IV, Sindh Revenue Board, Hyderabad.
10. M/s. Fauji Fertilizer Company Limited, 156 The Mall, Rawalpindi.
11. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
12. C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
13. Mr. Shaiq Jafri, Chief Manager, PRAL in SRB.
14. Manager Call Centre, SRB.
15. M/s. IBA Karachi, Main Campus, University Road, Karachi
16. M/s Salim Habib Education Foundation, F-423, SITE, Karachi
17. M/s. Barrett Hodgson International University, NC 24, Deh Dih Korangi, Karachi

(Muhammad Yousuf Bukhari)
Assistant Commissioner (Unit-23)