



No. SRB-COM-III/KHI/AC-3/2022-23/43614

GOVERNMENT OF SINDH
SINDH REVENUE BOARD

Commissionerate – III
Shaheen Complex, 2nd Floor, Karachi

Dated: October 4th, 2022

ORDER FOR PROVISIONAL REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. B.B ASSOCIATES, SNTN: 4334398-8
Address:	BB Building # 335, Block-E Bhattai, Karachi Public School (KPS) Road, Korangi Crossing, Karachi
Date of Institution:	29th September, 2022
Reason for Suspension	Non-compliance of the provision of section 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	March, 2017 to June, 2017

Whereas, M/s. B.B Associates are registered with Sindh Revenue Board having SNTN: S4334398-8, are engaged in providing or rendering taxable services of "Construction Services" classified under tariff heading 9824.0000 of the Second Schedule of the Sindh Sales Tax on Services Act, 2011 (referred as "Act, 2011").

2. Scrutiny of their tax profile revealed that they have failed to file their monthly Sindh sales tax returns for the tax period **March, 2017 to June, 2017** as required under section 30 of the Act, 2011 read with Rule 11,12,13 and 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011").

3. Accordingly, order of suspension of the registration bearing reference No. SRB-COM-II/DC-13/Suspension Order/01/17-18/237571 dated **25th July, 2017** 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 B.B Associates was suspended for violation of aforesaid provision of the law.

4. On 23rd September, 2022, Mr. Muhammad Nabeel Kamal Bangash, proprietor M/s. B.B Associates, appeared and placed their submission that they were unaware of filing of the SST Returns. They also submitted that the whole SST involved in rendering their services was already withheld by their service recipients and provided the justification for the same. Furthermore, they requested this office for the revocation of suspension against them and to waive off the penalties. They also assured full compliance regarding filing of their regular monthly Sindh sales tax return on due date and time in future.

Sindh Revenue Board, 2nd Floor, Shaheen Complex Building, M.R. Kiyani Road, Karachi
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5. I have heard the representative of M/s B.B Associates and concluded that; as a matter of procedure, with the suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb/e.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID. Since M/s B.B Associates has also deposited challan amounting to Rs. 50,000/- in head of penalties for non-filing returns for period of March, 2017 to June, 2017 with SRB, therefore, taking a lenient view and for purpose of carrying on their business activity as well as subsequent remedial actions to be taken by the registered person, the suspension of the registered person is hereby **revoked with immediate effect**. In case, if taxpayer fails to comply any of the above stated remedial actions and to their undertaking, the registration of taxpayer shall be subject to suspension without further notice.

6. Registered person is advised in his own interest to immediately e-file the monthly Sindh Sales Tax Returns and deposit the Sindh Sales Tax in terms of sections 8, 9, 17 and 30 of the Act-2011 read with Rule 11, 12, 13 and 14 of the Rules-2011 failing which necessary action including imposition of penalties and re-suspension of their registration shall be initiated as per law. Please note that the returns filed by the registered person will be subjected to assessment under the relevant provisions of the Act-2011.

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

(Mehrab Khan)
Assistant Commissioner (Unit-3)



M/s. B.B Associates

NTN: 4334398-8

BB Building # 335, Block-E Bhattai,
Karachi Public School (KPS) Road,
Korangi Crossing, Karachi.

Copy for Information to:

1. The Senior Member (Operations), Sindh Revenue Board, Karachi.
2. The Commissioner-III, Sindh Revenue Board, Karachi.
3. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
4. Deputy Commissioner (I.T), Sindh Revenue Board, for placing it on SRB website.
5. Manager Call Centre, Sindh Revenue Board, Karachi.
6. Cluster-in-Charge Unit 3, Sindh Revenue Board, Karachi.

(Mehrab Khan)
Assistant Commissioner (Unit-3)



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