



**ORDER FOR RESTORATION OF SUSPENSION OF
M/S. S.ZIA-UL-HAQ & SONS (PRIVATE) LIMITED**

Name & NTN of Person Suspended:	M/s. S.ZIA-UL-HAQ & SONS (PRIVATE) LIMITED SNTN: S3673207-9
Address:	C 124, Block # 9, Gulshan-e-Iqbal, Karachi
Date of Institution:	28 th February, 2019
Reason for Suspension	<ul style="list-style-type: none">• Non-compliance of the provisions of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and rule 12, 13 and 14 of the Sindh Sales Tax on Services Rules, 2011.• Submitting a pay-order which was not owned by the registered person.
Month:	February, 2019 (Tax Period: January, 2019)

Brief facts of the case are that M/s. S.Zia-Ul-Haq & Sons (Private) Limited (hereinafter referred as 'the registered person') having SNTN: S3673207-9 are registered with Sindh Revenue Board under the category of "services provided or rendered by Caterers, Suppliers of Foods & Drinks" classified under tariff heading 9801.5000 to the second schedule of Sindh Sales Tax on Services Act, 2011 (hereinafter "Act, 2011").

2. Scrutiny of tax profile revealed that the registered person had failed to make the payment of Sindh sales tax on services for the tax-period January, 2019, in the time and manner as prescribed under section 9 & 17 of the Act, 2011 read with rule 14 of the Rules, 2011. They had also failed to e-file monthly Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12 of the Rules, 2011, in the time limitation and the manner as prescribed under rule 13 of the Rules, 2011, for the tax period **January, 2019**. Besides this, they had submitted a pay order bearing # 271, which was not owned by him.

3. Accordingly, this office notice bearing NO.SRB-COM-I/Unit-02/2019/399 dated 28th February, 2019 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. S.Zia-Ul-Haq & Sons (Private) Limited was suspended with immediate effect, for the violation of aforesaid provisions of the law.



4. The registered person was advised to take certain remedial actions, as mentioned below, by **04th March, 2019** so that the suspension may be revoked:-

- to discharge all your Sindh sales tax liability along with default surcharge under section 44 of the Act, 2011 for afore-mentioned tax period and deposit the same in the Government of Sindh head of account B-02384.
- to e-file the monthly Sindh sales tax return (Form SST-03) for the said tax period.
- to submit the justification as to why submitted pay-order bounced back.

The registered person was also informed that the failure to comply with said notice shall lead to cancellation of their registration with SRB

5. In compliance to this office letter bearing no. 399 dated 28.02.2019, M/s S. Zia ul Haq & Sons (Private) Limited submitted a written reply bearing no. Nil dated March 01, 2019, wherein, the registered person submitted a copy of pay order dated 28.02.2019, value amounting to Rs.9,713,048/- (P.O No. 780), for the payment of Sindh sales tax pertaining to the tax-period January, 2019, along-with the deposit slip having clearance stamp dated 04.03.2019 and PSID. Moreover, the registered person undertook that the pay order pertains to the Sindh sales tax for the tax-period January, 2019 and the payment of the entire output tax invoices for the tax-period of January, 2019, against the mentioned pay order, have been made. Keeping in view the above narrated facts, they have requested for the restoration of their registration/Sindh sales tax profile.

6. I have gone through the submissions of M/s. S.Zia-Ul-Haq & Sons (Private) Limited and came to the conclusion that, as a matter of procedure, on suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb portal due to which the taxpayer can neither e-file the return nor can generate the PSID on their SNTN. Since, the monthly Sindh sales tax for the tax period January, 2019 has been paid by the registered person, vide CPR No. S1-20190305-2138-1019748, therefore, taking a lenient view and for the purpose of carrying on their business activity and subsequent remedial actions to be taken by the registered person, this office notice bearing NO. SRB-COM-I/Unit-02/2019/399 dated 28-02-2019, the suspension of the registered person is hereby **revoked with immediate effect**. In case of failure to fulfil the stated remedial actions, registration of taxpayer may be subject to suspension again.

7. M/s. S.Zia-Ul-Haq & Sons (Private) Limited are further required to;

- i. Ensure compliance of the provisions of rule 42(1)(e) and (f) of the Sindh sales tax on services Rules, 2011 going forward.
- ii. E-file the monthly Sindh sales tax return for the tax period January, 2019 on or before **11 March, 2019**.

8. This order contains Three (03) pages, each bearing my seal and initial.

(MUHAMMAD ALI SIDDIQUI)
Assistant Commissioner (Unit-02)

Sindh Revenue Board, 6th Floor, Shaheen Complex Building, M.R. Kiyani Road, Karachi
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Copy for Information to:

1. SA to Chairman, Sindh Revenue Board, Karachi.
2. PS to Senior Member (Audit), Sindh Revenue Board, Karachi.
3. The Commissioner-I/II/III/IV/Audit, Sindh Revenue Board, Karachi.
4. Chief Commissioner, RTO-I/II/III KARACHI, 6th Floor, Income Tax House, (Income Tax Building), Sharah-e-Kamal Ata Turk, Karachi.
5. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
6. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad
7. The C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
8. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
9. Deputy Commissioner (IT), SRB, for placing it on SRB website.
10. Manager Call Centre, SRB.
11. M/s. Maersk Pakistan (Pvt) Limited, 5th Floor Bahria Complex Moulvi Tamizuddin Khan Road, Karachi.
12. M/s. The Hub Power Company (Pvt) Limited, 11th Floor, Ocean Tower, Block 9, Clifton Road, Clifton Road, Karachi.
13. M/S. Hascol Terminals Limited, D-52,Block-4, Scheme 5,Clifton, Karachi.
14. M/S. Wartsila Pakistan (Pvt) Limited, Plot No. F-8,Kda Scheme,Tipu Sultan Road, Tipu Sultan Road, Karachi.
15. M/s. Sindh Engro Coal Mining Company Limited, 4th Floor, Harbour Front Building, Marine Drive, Block-4, Clifton, Clifton Centre Clifton, Karachi.
16. M/s. Tianjin China Petroleum Drilling Co, 602, Block - D, Creek Vistas, Phase - 8 , DHA, Defence Housing Authority, Karachi.
17. M/s. Thar Energy Limited, 11TH Floor, Ocean Tower, G3 Block-9, Main Clifton Road, Karachi.

(MUHAMMAD ALI SIDDIQUI)
Assistant Commissioner (Unit-02)

