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NO.SRB-Com-V/AC-34/Sus-Res/Cont Exe/2019-20/3243

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD  
Commissionerate-V**

Hyderabad Division

Dated: 05.08.2019

**ORDER FOR WITHDRAWAL OF SUSPENSION**

Name & NTN of person suspended	M/s Oasis Engineers & Constructors (NTN: 7249931-8)
Address	Bungalow No. 5/A Unit No. 02, Block-B Latifabad, Hyderabad
Date of Institution &	29.05.2019
Brief Description	Non-compliance of the provisions of section 30 of SST Act, 2011, and rules made thereunder.

**Brief facts of the Case:**

M/s Oasis Engineers & Constructors (NTN: 7249931-8), are registered for Sindh sales tax on services under the activity code, "9809.0000". And, the persons registered for Sindh Sales Tax on Services under section 24, 24A or 24B are required to e-file true and correct monthly sales tax returns u/s 30 of Act, 2011 read with rule 13 of the SST rules, 2011, for the tax period by the 18th day of the following month the tax period which it belongs to. 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 3, 4, 5, 8, 9 and 17 read with rule 14 of SST rules, 2011.

2. Scrutiny of the online record of SRB showed that the person did not e-file monthly SST returns for the tax period September 2017 to April 2019, which was in violation of section 30 of SST Act, 2011 and rules made thereunder.

3. Accordingly, a notice was served upon the registered person u/s 25 of SST Act, 2011, read with circular No. 02 of 2013 and rule 10 of SST Act, 2011, whereby the registration of M/s Oasis Engineers & Constructors was suspended for violation of above mentioned statutory provisions of SST Act, 2011. Moreover, he was required to comply with relevant provisions of SST Act, 2011 and rules made thereunder by e-filing of SST returns, failing which the case was to further proceed for cancellation of registration.

4. The registered person appeared for hearing on 02.08.2019. He submitted a reply in writing. He stated that due to misunderstanding of statutory provisions of SST Act, 2011 he could not e-file monthly sales tax returns for abovementioned tax period and thereafter due to suspension of registration. Now that he has realized the mistake and has committed to e-file sales tax returns for the given tax periods as required and also provided a CPR No.S12019071800141276943 dated 18.07.2019, for Rs100,000/- paid as a penalty for non-filing of returns. He has further committed to clear all liabilities, as and when assessed by SRB office, in due course of time, with the request that his

*Assistant Commissioner*  
*Sindh Revenue Board*  
*Hyderabad.*  
*05/08*

registration status may be reinstated so that he could e-file monthly returns and deposit remaining SST amount in the time and manner prescribed under SST Act, 2011. He has also surrendered his right for show cause proceeding u/s 25 of SST Act, 2011.

5. I have gone through the online record of the person which shows that he has not e-filed monthly sales tax returns for the tax period September 2017 to April 2019. He has appeared for hearing and has shown willingness to comply with statutory provisions of SST Act, 2011 and rules, made thereunder for regularly e-filing of returns and deposit of due SST amount on rendering of taxable services. While the registered person has agreed to take all the remedial measures as suggested by SRB office by first depositing the penalty amount of Rs100,000/- for non-filing of returns and subsequently making payment of due SST amounts and then for e-filing of returns in terms of section 17 and 30 of Act, 2011, respectively.

6. Taking a lenient view and for the purpose of carrying on his economic activities and to take further corrective actions as mentioned in this office notices, the suspension of the registered person is hereby withdrawn with immediate effect.

7. M/s Oasis Engineers & Constructors, are required to e-file monthly sales tax returns for the relevant tax period(s) within 03 days of restoration of his suspended registration profile.

8. This order contains two (02) pages, each bearing my seal and signature.

✓  
Mr. Shaiq Jafri,  
Chief Manager,  
PRAL, SRB, Karachi

Cc.

- i) Commissioner-V, Sindh Revenue Board, Hyderabad
- ii) Deputy Commissioner (I.T), SRB for placing the order on SRB website.
- iii) Manager Call Centre, SRB Karachi
- iv) Office file

  
(WALEED PATOLI)

Assistant Commissioner (Unit-34)

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**Assistant Commissioner**  
**Sindh Revenue Board**  
**Hyderabad.**

  
(WALEED PATOLI)

Assistant Commissioner (Unit-34)