



No. SRB-COM-IV/KHI/AC-3/2022-23/60659

**GOVERNMENT OF SINDH**  
**SINDH REVENUE BOARD**

Commissionerate – IV  
Shaheen Complex, 2<sup>nd</sup> Floor, Karachi  
Dated: 6<sup>th</sup> January, 2023

**ORDER FOR PROVISIONAL REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s Zarghon Enterprises (Pvt.) Limited, SNTN: 1337355-2
Address:	Sani Corner, SB-3, Office No.5, KDCHS Society, Abul Hasan Isphani Road, Karachi.
Date of Institution:	6 <sup>th</sup> January, 2023
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. Zarghon Enterprises (Pvt.) Limited are compulsory registered with Sindh Revenue Board having SNTN: 1337355-2, 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 **August, 2013 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 **25<sup>th</sup> 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 Zarghon Enterprises (Pvt.) Limited was suspended against the non-filing of consecutive four months (March 2017 to June 2017).

4. Mr. Faisal Khan (Manager Finance), appeared on 3<sup>rd</sup> January, 2023 and submitted that they are engaged in business of construction of roads and bridges against the contracts acquired from NHA and local bodies. All the work contracts awarded

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belongs to Baluchistan which were out of the territorial jurisdiction of Sindh province. Therefore, they were unaware of filing of SST returns with SRB. Furthermore, he submitted that they were compulsory registered with SRB. They submitted following documents/record in their support.

- a) Request Letter for revocation of suspension
- b) Income tax return for FY 2016 to 2021
- c) Letter of acceptance of the contracts
- d) Affidavit

5. The submitted record/ documents apparently shows that registered person has worked in Baluchistan. However, registered person has submitted affidavit accepting the responsibility of any liability arises after revocation of suspension.

6. I have heard the representative of M/s Zarghon Enterprises 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 on its SNTN. Since M/s Zarghon Enterprises has also deposited challan amounting to Rs.40,000/ as token penalty 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.

7. Registered person is also 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 ,1 3 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 subject to assessment under the relevant provisions of the Act-2011.

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

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(Mehrab Khan)

Assistant Commissioner (Unit-3)



**M/s Zarghon Enterprises (Pvt.) Limited**

SNTN: 1337355-2

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KDCHS Society, Abul Hasan Isphani Road,  
Karachi.

**Copy for Information to:**

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

(Mehrab Khan)

Assistant Commissioner (Unit-3)

