



NO.SRB-COM-VI/AC-III/UNIT-34/Rest: Order/2020-21/0509

Dated: November 06, 2020

ORDER FOR WITHDRAWAL OF SUSPENSION

Name & NTN of the Person Suspended	M/s Naseeb Ullah & Sons (NTN: 3216445-9)
Address	Badin Bus Stop Sindh Medical Store Hyderabad.
Date of Institution	06-11-2020
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 Naseeb Ullah & Sons, holding NTN: 3216445-9, are registered for Sindh sales tax on services under the service category of "Contractor Of Building (tariff heading 9814.2000)". 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 under section 30 of the Sindh Sales Tax on Services Act, 2011 (hereinafter "the Act, 2011") read with rule 13 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter "the Rules, 2011"), for the tax period by the 18th day of the month following the tax period to which it relates. 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 of the Act, 2011 read with rule 14 of the Rules, 2011.

2. Scrutiny of the online record of SRB showed that the aforesaid person did not e-file monthly sales tax return for the tax period January 2018 to August 2019, which is in violation of section 30 of the Act, 2011 and rules made thereunder.

3. Accordingly, this office letter vide No.SRB-Com-V/AC-34/COB/2132/2019-20 dated 22.10.2019 was shared with the request to place their SRB registration under suspension in terms of Section 25(1)(a)(ii) of the Act, 2011 and the Rules made thereunder.

4. The registered person appeared on 03-11-2020. He submitted a reply letter in writing. He admitted his default on e-filing monthly sales tax returns. The said person realized the mistake and committed to e-filing all sales tax returns as required under section 30 of the Act, 2011. In this regard, the said person deposited a token amount of Rs.10,000/- towards penalty, vide CPR No. S1-20201027-0063-1465041 dated 27-10-2020, for non-filing of monthly sales tax returns and will deposit remaining amount in due course of time. He further assured that he would not repeat his default in future and that he will also clear all liabilities without fail.

5. In view of above, the SRB registration of M/s Naseeb Ullah & Sons, holding NTN: 3216445-9, is hereby restored with immediate effect, so that the taxpayer may be able to e-file his due Sindh sales tax returns and pay the due amount of Sindh sales tax in the normal course henceforth.

Assistant Commissioner
Sindh Revenue Board
Hyderabad

6. M/s Asad Enterprises Government Contractor are required to immediately e-file their monthly sales tax returns for the aforesaid tax period after restoration of their suspended registration. He is also required to clear all his arrears of penalty & taxes within 15 days from this order.

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

(Narmeen Qureshi)
Assistant Commissioner
Sindh Revenue Board
Hyderabad

Mr. Shaiq Jaffri,
Project Manager-PRAL,
Sindh Revenue Board,
Karachi.

Copy for kind information and necessary action to:-

- i) Commissioner-Hyderabad, SRB.
- ii) Deputy Commissioner (IT), SRB, for placing it on SRB website
- iii) M/s Asad Enterprises Government Contractor, Village Seri Hyderabad.

(Narmeen Qureshi)
Assistant Commissioner
Sindh Revenue Board
Hyderabad