



NO.SRB-COM-HYD/AC-V/47299

SINDH REVENUE BOARD
GOVERNMENT OF SINDH

Dated: 06.12.2021

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s Irfan Associates SNTN# (SNTN#S4030017)
Address:	House No.150, Street No.2 Muslim Town Phulali Par, Hyderabad.
Date of Institution:	17.06.2019
Reason for Suspension	Non-compliance of the provisions of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	Dec-2019 to Apr-2020

Brief facts of the case are that M/s Irfan Associates bearing SNTN#4030017 are registered with SRB under the principal service category of "Contractor Of Building (Including Water Supply, Gas Supply And Sanitary Works), Electrical And Mechanical Works (Including Air conditioning), Multi-Disciplinary Works (Including Turn Key Projects) And Similar Other Works" which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading **9814.2000** thereof.

02. Scrutiny of their tax profile revealed that they failed to deposit the SST amount as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the 2011-Act") read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the 2011-Rules") during the tax periods Dec-2019 to Apr-2020 and failed to e-file the SST returns as required under section 30 read with Rule 12 and 13 of the said Rules-2011 pertaining to the tax periods Dec-2019 to Apr-2020.

03. Accordingly, a notice bearing No.SRB-COM(HYD)/AC-34/Suspension/2019-20/638 dated 17.06.2019 was served upon the registered person under section 25 of the Sindh Sales Tax on Services Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Sindh Sales Tax on Services Rules, 2011 whereby the registration of the registered person was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was also informed to comply with the said provisions of the Act-2011 and the Rules made thereunder failing which further necessary action shall be taken as envisaged under the Act-2011

04. Whereas, the registered person was advised, vide the notice, to take remedial measures by e-filing of true and correct SST returns for aforementioned tax periods. However, the registered person, vide the letter no. NIL dated 01.12.2021, received on 01.12.2021 and through his appearance on 01.12.2021 submitted his registration with SRB is suspended. He did not know how it was suspended. He also submitted that he is facing financial issues and does not have any income to meet even household expenses. He also submitted that he is trying to do some business activity and accordingly trying to seek a work from **M/s National Transmission &**

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Email: tashkeel.sangi@srb.gos.pk

Website: www.srb.gos.pk

SRB, Bungalow No. 14-A/1, Defence Officers Housing Society, Phase-I, Cantt: Hyderabad

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Assistant Commissioner
Sindh Revenue Board
Govt: of Sindh
Tashkeel

Dispatch Company Limited vide Tender No.XEN-Civil-GSO-HYD-03-2021-22. He has placed a copy of the said tender and bank statement of his business bank account for the period from 1st July, 2020 to 30th June, 2021 along with bank maintenance certificate and a copy of Income Tax Return for the year 2019-20. He submitted that every time he applies for seeking tenders, the same are rejected due to his suspension. He also submitted that he does not know how to file tax returns and also he can not afford to hire a tax lawyer. He however assured that he will now manage or learn to file returns on his own and make full compliance. He has assured of full compliance of the law and promised to file all SST returns on time in future and pay dues tax and requested for revocation his suspension.

05. I have examined the facts of M/s Irfan Associates 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 neither can e-file the return nor can generate the PSID on its SNTN. Since M/s Irfan Associates have assured of full compliance of the provisions of the Act-2011, therefore, taking a lenient view and for purpose of carrying on their business activity and to take the remedial action e-filing of SST returns and make due tax payment, the suspension of the registered person as per provision of the section 25(4) of the Act-2011 is hereby **revoked with immediate effect**. This order is without prejudice to penalty and default surcharge as envisaged under the provisions of the Act-2011.

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

-sd-

(TASHKEEL HUSSAIN)
Assistant Commissioner- (Unit-34)

Mr. Shaiq Jafri,
Chief Manager,
PRAL in SRB.

CC:

1. The Commissioner, Sindh Revenue Board, Hyderabad.
2. Head of IT, SRB, for placing it on SRB website.
3. M/S Irfan Associates, House No.150, Street No.2 Muslim Town Phulali Par, Hyderabad.

Assistant Commissioner
Sindh Revenue Board
Govt: of Sindh (TASHKEEL HUSSAIN)
Assistant Commissioner (Unit-34)

INWARD	
No.#	49608
Date	0807/12/21
Received by:	CH
Name & Sign Sindh Revenue Board	

