



OFFICE OF THE ASSISTANT COMMISSIONER
SINDH REVENUE BOARD, GOVERNMENT OF SINDH

Bungalow Number-42 Block-B Near NAB Office,
Sindh Muslim Housing Society, Nisar Ahmed Siddiqui Road, Sukkur



NO.SRB-SKR-CE-186/263/538

Dated: 7th April, 2021

M/s. Munir & Sons (Munir Sadiq Masih),
Masih Mohala, Jing Colony, Daharki,
Distt: Ghotki, Sindh
(Mob. 0301 3944786)

Subject: **ORDER FOR SUSPENSION OF REGISTRATION OF M/S. MUNIR & SONS (MUNIR SADIQ MASIH) (SNTN NO. 1341854-8).**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the Act-2011") provides that registration of a registered person can be suspended where registered person "has failed to comply with its obligations under this Act". Rule 10 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules-2011") also provides that where a registered person commits any act of fraud or deliberate and intentional non-payment, short payment or evasion of tax or non-filing of returns for four consecutive tax periods, the Board or an officer of SRB authorized by the Board in this behalf may, without prejudice to any other action under the law for the time being in force, suspend the registration of such person.

2. Whereas, every registered person is required to deposit the monthly Sindh sales tax on services as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011, read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 within the time prescribed therein and is further required to e-file the monthly SST returns as required under section 30 read with Rule 11, 12, 13 and 14 of the Rules-2011 within three days of due date of payment of tax.

3. Scrutiny of your tax profile reveals that you have provided or rendered taxable services to M/s Engro Fertilizers Ltd (NTN 3378860) during the tax periods February 2019 to February 2021 and charged, collected, withheld the Sindh government revenue, however, neither you have paid the taxes nor you have declared in your returns. Details are given in the following table:

Annex-A of Engro Fertilizers Ltd (SNTN 3378860)							
S.No	Tax-Period	Invoice/Doc No.(S)	Invoice/Doc. Date	Value Of Services	Taxable Amount	Deducted Tax	Not Paid
1	Feb-19	16463921-3	26/02/2019	102,615	13,340	2,668	10,672
2	Mar-19	16463949-1	01/03/2019	349,692	45,460	9,092	36,368
3	Mar-19	16464017-14	05/03/2019	1,192	155	31	124
4	Jul-19	16465982-79	30/07/2019	164,745	21,415	4,283	17,132
5	Jul-19	16465744-76	09/07/2019	31,349	4,075	815	3,260
6	Jul-19	16465823-77	16/07/2019	217,863	28,320	5,664	22,656
7	Jul-19	16465973-78	30/07/2019	143,083	18,600	3,720	14,880
8	Sep-19	18409224-1	24/09/2019	126,818	16,486	3,297	13,189
9	Sep-19	18408920-2	05/09/2019	44,421	5,775	1,155	4,620
10	Sep-19	18409125-5	19/09/2019	1,600	208	42	166
11	Oct-19	18133006-2	30/10/2019	197,285	25,647	5,129	20,518
12	Mar-20	18135173	27/03/2020	499,115	64,885	12,977	51,908
13	Apr-20	18135324-6	28/04/2020	152,615	19,840	3,968	15,872
14	Apr-20	18135258-2	17/04/2020	2,269	295	59	236
15	May-20	150004884-7	18/05/2020	152,615	19,840	3,968	15,872
16	Jun-20	18135699-32	26/06/2020	53,231	6,920	1,384	5,536
17	Jun-20	18135720-5	30/06/2020	152,615	19,840	3,968	15,872
18	Jul-20	18135831-6	22/07/2020	158,154	20,560	4,112	16,448
19	Aug-20	18136025-4	21/08/2020	1,192	155	31	124

20	Aug-20	18136063-13	26/08/2020	152,615	19,840	3,968	15,872
21	Sep-20	18136132-1	04/09/2020	92,500	12,025	2,405	9,620
22	Oct-20	18136300-6	06/10/2020	190,585	24,776	4,955	19,821
23	Nov-20	18136524-8	10/11/2020	20,538	2,670	534	2,136
24	Nov-20	18136500	04/11/2020	364,769	47,420	9,484	37,936
25	Nov-20	18136524-7	10/11/2020	9,692	1,260	252	1,008
26	Dec-20	18137062-18	23/12/2020	118,792	15,443	3,089	12,354
27	Dec-20	18136770-1	01/12/2020	364,131	47,337	9,467	37,870
28	Dec-20	18136832-4	04/12/2020	7,000	910	182	728
29	Dec-20	18136925-23	15/12/2020	4,700	611	122	489
30	Dec-20	18137062-17	23/12/2020	39,754	5,168	1,034	4,134
31	Jan-21	18133085-5	28/01/2021	9,262	1,204	241	963
32	Feb-21	1004210671-19	12/02/2021	58,269	7,575	1,515	6,060
33	Feb-21	1004520924-3	17/02/2021	210,846	27,410	5,482	21,928
34	Feb-21	56994978-9	02/02/2021	504,269	65,555	13,111	52,444
Total				4,700,191	611,020	122,204	488,816

4. Besides providing or rendering taxable services, you have failed e-file monthly Sindh sales tax returns for tax periods **November 2020 to February 2021** and failed to deposit monthly Sindh sales tax. Moreover, as per declaring of your above client, you have provided or rendered taxable services but filed "Null" returns for the tax periods from **February 2019 to October 2020** which is not a true and correct declaration and is amounting to tax fraud under section 2(94) of the said Act-2011.

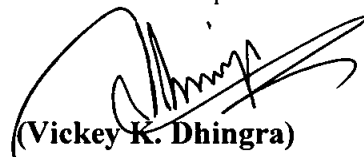
5. Non-payment of SST and non-filing of SST returns within the time and manner prescribed under the law is contravention of aforesaid provisions of the Act-2011 and the rules made thereunder. Record available with this office shows that you have provided or rendered taxable services and charged, collected and withheld the Sindh government revenues, however, did not deposit the same willfully. Various notices including notice dated 25.02.2020 and 10-10-2019 were served upon you, however, you paid no heed to the compliance of the provisions of the Act-2011 and rules made thereunder. This shows willful default on your part and same is serious violation of aforesaid provisions of the Act-2011 and the rules made thereunder which is equal to taking the law into the hands.

6. Now, this notice is being issued to you 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 to the effect that your registration is hereby suspended with immediate effect. However, your suspension shall be revoked if you take following remedial actions by **22-04-2021**;

- to discharge all your Sindh sales tax dues including above SST amount of **Rs. 488,816/-** along with default surcharge under section 44 of the Act-2011 and penalties under section 43 of the Act-2011 for aforementioned tax period and deposit the same in the Government of Sindh head of account B-02384.
- To e-file monthly Sindh sales tax returns for aforesaid tax periods November 2020 to February 2021 and
- To revise the monthly SST returns for the tax periods from February 2019 to October 2020.

7. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **22-04-2021**, your case shall be further proceeded for cancellation of your registration with SRB. If you wish to be heard in person or through your duly authorized representative, you may appear for hearing on **14.04.2021 @ 10:30 AM** in the office of undersigned along with written defence, if any, in respect of above remedial actions.


8. This notice and suspension of registration are without prejudice to the penal action, prosecution action and recovery action as may be taken against you in accordance with the provisions of the Act-2011 and the Rules-2011.



(Vicky K. Dhingra)
Assistant Commissioner (Unit-33)

Copy to:

- Commissioner, SRB, Sukkur.
- M/s Engro Fertilizers Ltd., 7th Floor, The Harbour Front Building, HC#3 Marine Drive, Clifton Block-4, Clifton Road, Karachi, *is hereby directed to deduct and hold the payment due to the registered person, if any, until all the Sindh sales tax dues are cleared,*
- Chief Manager, PRAL, Sindh Revenue Board, 6th Floor Shaheen Complex, M.R Kiyani Road, Karachi, for suspending the registration of registered person,
Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.

INWARD	
NO#	105713
Date:	08/04/2021
Received by	
Sindh Revenue Board	

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