



ORDER FOR RESTORATION OF SUSPENSION OF
M/s. USMAN ENGINEERING SERVICES

Name & NTN of Person Suspended:	M/s. USMAN ENGINEERING SERVICES SNTN: S4391721
Address:	PLOT NO.R-816, K.D.A EMP SOCIETY, SECTOR 31-B KORANGI INDUSTRIAL AREA ,KARACHI
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

Whereas, M/s. Usman Engineering Services having SNTN: S4391721 are registered with Sindh Revenue Board under the category of "Interior Decorators" to the second schedule of Sindh Sales Tax on Services Act, 2011 (hereinafter "Act, 2011").

2. Scrutiny of tax profile revealed that they have failed to deposit the SST as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the Act, 2011") read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011"). Moreover, the registered person has also failed to e-file the correct SST returns as required under Section 30 read with Rule 11,12,13 and 14 of the said Rules, 2011.

3. Accordingly, notice of suspension 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. Usman Engineering Services was suspended for the violation of aforesaid provisions of the law. Moreover, the registered person was required to comply with the said provision of the Act, 2011 and the rules made thereunder, failing to which the case shall be proceeded for cancellation of registration.

4. Meanwhile, a show cause notice was also served to M/s. Usman Engineering Services which is under adjudication process. A representative of Usman Engineering Services appeared and submitted that they want to make payments of SST but due to the suspension of their registration they are unable to create challans/PSIDs. They made commitment to provide every record for the purpose of reconciliation. However, in future company would ensure complete compliance to SST Act, 2011 and accordingly to rules made therein.


5. I have heard the representative of M/s. Usman Engineering Services 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 NTN. Therefore, taking a lenient view and for purpose of carrying on their business activity and subsequent remedial actions to be taken by the registered person and till the reconciliation of the records, the suspension of the registered person is hereby **revoked with immediate effect**. In case of failing to fulfilment of stated remedial actions, registration of taxpayer may be subject to suspension.


(MUHAMMAD SHOAI B IQBAL)
Assistant Commissioner (Unit-03)

Copy for Information to:

1. SA to Chairman, Sindh Revenue Board, Karachi.
2. PS to Senior Member (Audit), Sindh Revenue Board, Karachi.
3. The Commissioner-I/II/III/IV/Audit, Sindh Revenue Board, Karachi.
4. Chief Commissioner, RTO-I/II/III KARACHI, 6th Floor, Income Tax House, (Income Tax Building), Sharah-e-Kamal Ata Turk, Karachi.
5. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
6. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad.
7. The C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
8. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
- ✓ 9. Deputy Commissioner (IT), SRB, for placing it on SRB website.
10. Manager Call Centre, SRB.


(MUHAMMAD SHOAI B IQBAL)
Assistant Commissioner (Unit-03)