



No.SRB-COM-I/AC-2/MEFC/2022-23/81568

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate – I
Shaheen Complex, 2nd Floor, Karachi
Dated: 7th December, 2022

Muhammad Hamid Aqeel
M/s. ME Food Cater
NTN: 0826969-6
Office No.703,7th Floor, Mashriq Centre,
Block-14, Gulshan-e-Iqbal,
Karachi, Sindh

Subject: **ORDER FOR SUSPENSION OF REGISTRATION OF M/S. ME FOOD CATER**
(SNTN: S0826969-6)

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (referred to as "Act, 2011"), which provides that registration of a registered person may be suspended where the registered person "has failed to comply with its obligations under this Act". The relevant provision for the sake of clarity is reproduced as under:

Section 25. Suspension of registration... (1)

- a) *the Board or any officer of the SRB, authorized by the Board in this behalf, may suspend the registration of a person if it believes that the person---*
-*
 - failed to comply with its obligations under this Act;"*

2. In addition to the above stated provision, rule 10 of the Sindh Sales Tax on Services Rules, 2011 (refer to as "Rules, 2011") also provide:

Rule 10. Suspension and cancellation of the registration.- - (1)

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... ..

3. Perusal of the Sindh sales tax profile of the registered person, it has been observed that the registered person has failed to file their monthly Sindh sales tax return(s) for the tax period(s) from **May 2018 to October 2022**, as required under section 30 of the Act, 2011 read with rule 12 of the Rules, 2011, in the time limitation and the manner as prescribed under rule 13 of the Rules, 2011.



4. Furthermore, during the scrutiny, it has also been observed that the registered person has provided taxable services to M/s. Habib Bank Limited [NTN: 0698187-9] during the tax period ranges from *December 2017 to August 2022*, as provided in the given table, to the sum of **Rs100,312,279/-** where Sindh sales tax on services was worked out at standard rate to the amount of **Rs13,040,599/-** and SST amount of **Rs2,607,920/-** was withheld and deposited by the service recipients with Sindh Revenue Board as per the statutory provisions of special procedure of Withholding Rules, 2014. While remaining SST amount of **Rs10,432,679/-** was collected by the registered person to be deposited with SRB in manner prescribed in section 17 of the Act, 2011, which the registered person has only paid meagre amount of Rs65,536/- while remaining SST amount of **Rs10,367,143/-** is still outstanding tax amount to which registered person has utterly failed to deposit with SRB. Details are tabulated as under:-

SERVICES PROVIDED BY M/s. Me Food Cater (NTN: 0826969-6)												
Sr. No.	Service Recipient NTN	Service Recipient	Tax Period	Annex-A of Service Recipients			#	Tax Period	Annex-C of M/s. Me Food Cater			Difference
				Purchase Value	Tax Amount Involved	Tax Withheld			Sales Value	Tax Amount Involved	Tax Withheld	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(4)	(8)	(9)	(10)	(6-7)-(9-10)	
1	0698187-9	Habib Bank Limited	Dec-17 to Aug-22	100,312,279	13,040,599	2,607,920	Feb-18 to Apr-18	2,500,364	325,047	259,511	10,367,143	
TOTAL				100,312,279	13,040,599	2,607,920		2,500,364	325,047	259,511	10,367,143	

5. It is pertinent to mention that a notice before suspension vide No.SRB-COM-I/AC-2/MEFC/2022-23/74963 dated 23rd November, 2022 was also served to the registered person for compliance by **30-Nov-2022**. However, it has been regrettably noted that said notice remained un-responded.

6. Now, this order is being issued to you under section 25 of the Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Rules, 2011 to the effect that your registration is hereby **suspended** with immediate effect. However, your suspension shall be revoked if you will take remedial actions in the manner prescribed in Act, 2011 and rules made thereunder;

- i. to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods from **May 2018 to October 2022**.
- ii. to discharge all sales tax liability to the amount of **Rs10,367,143/-** along with default surcharge under section 44 of the Act, 2011 for aforementioned tax periods and deposit the same in the Government of Sindh head of account "B-02384" as in manner specified in section 17 ibid and rules made thereunder.

7. This **order of suspension** is without prejudice to the penal action, prosecution and recovery as may be taken against M/s. ME Food Cater in accordance with the provisions of the Act, 2011 and the relevant rules of Rules, 2011.

8. Please note that copy of this notice is also forwarded to your registered email ID mefoodscaters111@gmail.com in terms of section 75 of the Act, 2011 read with rule 60 of

Sindh Revenue Board, 2nd Floor, Shaheen Complex Building, M.R. Kiyani Road, Karachi
Phone: No.021-99217800 Ext.217, Email: Allah.rakhio@srb.gos.pk



the Rules, 2011 and the rule made thereunder. If you have any query to make or any clarification to seek you may please contact at <Allah.rakhio@srb.gos.pk> or call at (021)-99217800 Ext-217, at your own convenience.

(Allah Rakhio Jogi)
Assistant Commissioner
(Unit 2)

Copy for Information to:

1. The Senior Member (Operations), Sindh Revenue Board, Karachi.
2. The Commissioner-I, Sindh Revenue Board, Karachi.
3. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
4. Assistant Commissioner (I.T), Sindh Revenue Board, for placing it on SRB website.
5. Manager Call Centre, Sindh Revenue Board, Karachi.
6. Cluster-in-Charge Unit 2, Sindh Revenue Board, Karachi.
7. M/s Habib Bank Limited [NTN:0698187-9], *Habib Bank Plaza, I.I. Chundrigar Road, Karachi*


07/12/2022
(Allah Rakhio Jogi)
Assistant Commissioner
(Unit 2)

