



OFFICE OF THE
ASSISTANT COMMISSIONER
SINDH REVENUE BOARD
GOVERNMENT OF SINDH

NO.SRB-SKR-C-B-12(A)/1326

Dated: 08th June, 2021

Mr. Ghulam Nabi,
M/s. GNB Local Contractors Company,
Village, Khair Muhammad Bhanbhro, P.O Choondko,
Nara, Distt:Khairpur, Sindh
(Mob: +92, 300, 3750226)

Mr. Ghulam Nabi,
M/s. GNB Local Contractors Company,
Near, Mujahid Petrol Pump, Choondko, Nara
(Mob: +92, 300, 3750226)

SUBJECT: **SUSPENSION ORDER -- M/S. GNB LOCAL CONTRACTORS COMPANY (MR. GHULAM NABI BHANBHRO)- (SNTN: 3010813) -- (CNIC: 4520706987659)**

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. In terms of section 9 and 17 of the said Act-2011 read with Rule 14 of the said Rules-2011, every registered person is required to deposit the monthly Sindh sales tax in the time and manner prescribed therein and is further required, under section 30 of the Act-2011 read with 11, 12, 13 and 14 of the Rules-2011, to e-file the monthly SST returns within three days of due date of payment of tax.

3. During the scrutiny of monthly returns/withholding statements of following persons for the tax periods given in below, it is revealed that registered person has provided or rendered aforesaid taxable services whereby they have charged and collected Sindh sales tax, however, they have failed to deposit SST amount of **Rs.3,901,890/-** into Sindh Government treasury and continued to withheld with themselves.

NTN	Name	Tax Periods	Purchased Value	VAT Amount	WHT Amount	Payable
1794851	Halcrow Pakistan (Pvt.) Limited	May'17 to Jun'17	253,575	25,359	2,537	22,822
7147106	China Petroleum Pipeline Bureau	Nov-16	15,378,462	1,999,201	999,601	999,600
2285414-2	Engro Food Limited	Nov'16 to Dec'17	3,276,698	452,668	113,057	339,611
0786911-8	Omv (Pakistan) Exploration Gesellschaft M.B.H.	Dec'17 to April'21	14,050,462	4,018,524	1,478,667	2,539,857
Total			32,959,197	6,495,752	2,593,862	3,901,890

4. Despite providing or rendering taxable services, registered person has filed "Null" returns for the tax periods from **Oct'16 to Jul'18; Sept'18 to Apr'19; Jun'19 to Jul'20; Sept'20 to Apr'21** which means no business activity and failed to e-file monthly returns for the tax periods **Apr'18, May'19, Aug'20** which is serious offense and is amounting to tax fraud in terms of section 2(94) of the said Act-2011. **On 26.01.2019, Mr. Ghulam Nabi submitted undertaking on that he shall reconcile and shall pay the outstanding SST dues. Various notices were issued, however, registered person failed to deposit the SST dues. In-fact, the then assessing office passed Order-In-Original No. 03 of 2017 dated 29.05.2017 wherein the payable amount of Sindh sales tax of Rs.4,529,454/- including principal tax amount of Rs.2,578,088/- (Rs.3,329,645/- less Rs.751,557/- already recovered), penalties of Rs.166,482/- and default surcharge of Rs.1,784,884/- (calculation**

Address: Bungalow No.42, Block-B Near NAB Office, Sindhi Muslim Housing Society, Nisar Ahmed Siddiqui Road, Sukkur Tel: 071-9310995 Email: vickey.dhingra@srb.gos.pk Website: www.srb.gos.pk

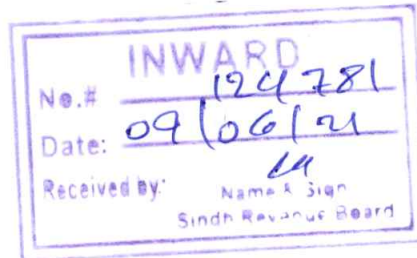
is provided till 10.06.2021) are still recoverable. Non-payment or short payment of SST against providing of taxable services and non-filing or non-filing of true and correct returns are contravention of provisions of section 8, 9, 17 and 30 of the said Act-2011 read with rules prescribed therein. The said contraventions are liable to penalties prescribed under Serial No.02 and 03 of the Table under section 43 of the Act-2011 and levy of default surcharge under section 44 of the Act-2011. 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.

5. 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 actions by **22-06-2021**:

- to discharge all your Sindh sales tax dues **Rs. 3,901,890/- and SST amount as payable by assessment order** 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.

6. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **22-06-2021**, 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 **15.06.2021 @ 11:00 AM** in the office of undersigned along with written defence, if any, in respect of above remedial actions.

7. 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.




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

Copy to:-

1. Commissioner, Sukkur, SRB,
2. Chief Manager, PRAL, Sindh Revenue Board, 6th Floor Shaheen Complex, M.R Kiyani Road, Karachi,
3. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
4. M/s China Petroleum Pipeline Bureau, House 9A, Street 70, F-8/3, Islamabad
5. M/s Gasco Engineering (Pvt) Ltd, Office No 501, Amber Estate Building, Shara-e-Faisal, Karachi
6. M/s Halcrow Pakistan (Pvt.) Limited, 3rd Floor, Nawa-I-Waqat House, G-7/1, Mauve Area, Zero Point, Islamabad,
7. M/s Oil and Gas Development Company Limited, OGDCL House, Sales Section, Jinnah Avenue, Blue Area, Islamabad
8. M/s Saita Gasco Joint Venture, 501 5th Floor, Amber Estate Building Shara-E-Faisal, Opp. Days In Hotel, Baloch Colony, Karachi.
9. M/s Engro Food Limited, 7th Floor, the Harbour Front Building, HC#3 Marine Drive, Clifton Block-4, Clifton Road, Karachi
10. M/s OMV (Pakistan) Exploration Gesellschaft M.B.H./ M/S Uep Beta GMBH, I.S.E Tower, 55-B, 16th Floor, Jinnah Avenue, Blue Area, Islamabad

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