



No. SRB-COM-HYD/Unit-34/C.E/2021-22/141605  
GOVERNMENT OF SINDH  
SINDH REVENUE BOARD  
Hyderabad Division  
Bungalow No.14/A-1, Defence Officers Housing Society  
Phase-I, Thandi Sarak, Hyderabad  
Dated 8<sup>th</sup> June, 2022

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/S. Dua Enterprises Hyderabad. SNTN-7378418-2
Address:	House # R-6, Railway Co-Operation Society, Near Memon Housing Society, Hyderabad.
Date of Institution:	08-06-2022
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:	March-2017 to June, 2017.

**BRIEF FACTS OF THE CASE:**

M/S. Dua Enterprises Hyderabad bearing SNTN-7378418-2 are registered with SRB under the service category as specified "Services provided or rendered by persons engaged in *contractual execution of work or furnishing supplies*" covered under tariff heading 9809.0000 of the Second Schedule to the Act, 2011 (the "Act, 2011") which are chargeable to the Sindh Sales Tax ("SST") under Section 8 Act, 2011 and rules made thereunder.

02. Scrutiny of their tax profile revealed that they failed to deposit the due SST amount as required under section 9 and 17 of the Act, 2011 read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (the "Rules, 2011"). Also the registered person failed to e-file the monthly SST returns as required under section 30 of the Act, 2011 read with rule 11, 12, 13 and 14 of the Rules, 2011 for the tax period(s) March-2017 to June, 2017.

03. Accordingly, the registered person vide SRB notice Ref: NO.SRB-COM-II/DC-13/Suspension Order/01/17-18/23957 Dated: 25-July-2017 was suspended in terms of provision of 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. Dua Enterprises Hyderabad was suspended for violation of aforesaid provisions of the Act, 2011 and rules made thereunder.

04. The registered person submitted a letter in writing bearing reference No.DEH/786/2022 dated 06-06-2022 to the regional office SRB Hyderabad requesting for activation of his SRB ID/profile. The registered person also appeared for hearing on the aforesaid date, he requested that his registration with SRB was suspended due to which he could not comply with SRB. Now he has applied for contract with different departments, therefore requested to revoke the suspension as his business will enable to apply for the contracts and will achieve the award of the same. The registered person also submitted demand draft of penalty amounting to Rs. 20,000/-. The registered person also affirmed that after revocation he will file all the tax returns and deposit the due tax onwards as per the provisions of the Act, 2011.

Assistant Commissioner  
Sindh Revenue Board  
Hyderabad



05. I have heard the person 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 own SNTN. Since the registered person deposited the penalty amount and affirmed that he will comply with the provisions of the Act, 2011 and rules made thereunder. Therefore, considering the submissions of the registered person by taking lenient view for the purpose of carrying on their business activity, I hereby order for **revocation of the suspension** with immediate effect.

06. M/s. Dua Enterprises Hyderabad are required to:

- a) e-file all the monthly due Sindh sales tax returns immediately after restoration of registration,
- b) e-deposit the due Sindh sales tax liability if any accordingly,

07. This order contains two (02) pages, each bearing my seal and initial.

(ZINDAGI KALAL)  
Assistant Commissioner (Unit-34)

Mr. Shaiq Jaffri,  
Project Manager-PRAL,  
Sindh Revenue Board, Karachi.

INWARD	
No. #	60136
Date	09/06/2022
Received by	CA
Name & Sign Sindh Revenue Board	

**Copy for information to:**

- i) The Commissioner-Hyderabad, SRB.
- ii) Deputy Commissioner (IT), SRB, for placing it on SRB website
- iii) M/s. Dua Enterprises Hyderabad,  
House # R-6, Railway Co-Operation Society,  
Near Memon Housing Society, Hyderabad

(ZINDAGI KALAL)  
Assistant Commissioner (Unit-34)

