



OFFICE OF THE  
ASSISTANT COMMISSIONER  
SINDH REVENUE BOARD  
GOVERNMENT OF SINDH

NO.SRB/COM-SUK/CONS-16/JALAL/2021

Dated: 9<sup>th</sup> April, 2021

**M/s. Jalal Associates (Mr. Muhammad Raza),**  
H. No. E-84, FFC Township, Mirpur Mathelo,  
Distt: Ghotki, Sindh.  
Ph: ++92, 300, 8217212

Subject: **ORDER FOR SUSPENSION OF REGISTRATION M/S. JALAL ASSOCIATES (MR. MUHAMMAD RAZA)-- SNTN S 0967240-7.**

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.

03. Record available this office shows that you have provided or rendered taxable services to following persons whereby you have charged, collected the SST during the tax periods from **June 2015 to January 2021**, however, neither you have declared in your returns nor deposited the same into Sindh government treasury. Details are given in following table:

NTN	Recipient of Services	Value of Services	Taxable Amount	Deducted Tax	Not Paid
2634947-7	Sona Welfare Society	5,574,840	724,730	144,946	579,784
1435809-3	Fauji Fertilizer Company Limited	5,917,078	768,018	155,953	612,065
<b>Total</b>		<b>11,491,918</b>	<b>1,492,748</b>	<b>300,899</b>	<b>1,191,849</b>

4. Despite, providing or rendering above taxable services, you have failed to e-file your monthly returns for the tax periods from **June 2015 to June 2016** and filed "Null" returns for the tax periods **July 2016 to January 2021** despite the fact that you have provided or rendered taxable services during the said tax periods. Non-payment of Sindh sales is violation of section 8, 9, 17 of the Act-2011 and the Rules made thereunder. Non-filing of returns and/or non-filing of true and correct returns are violation of section 30 of the Act-2011 read with Rule 11, 12, 13 and 14 of the Rules-2011. Moreover, non-filing of returns for consecutive four tax periods is amounting to tax fraud under section 2(94) of the Act-2011. Various notices including notice dated 9-04-2021, 20-05-2020 and 22-06-2020 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.

**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

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 remedial actions by **03-05-2021**;

- to discharge all your Sindh sales tax dues **including above SST amount of Rs. 1,191,849/-** 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 the monthly SST returns for the tax periods.

6. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **03-05-2021**, 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 **26.04.2021 @ 10:30 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:**

- Commissioner, SRB, Sukkur.
- M/s Fauji Fertilizer Company Limited, Ib-35, Kda Scheme No.1, Karsaz, 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 and*
- M/s Sona Welfare Society, Opposite FFC GT Road, Mirpur Mathelo, Distt:Ghotki, Sindh, , *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.#	109487
Date:	20/4/21
Received by:	
Sindh Revenue Board	