



NO.SRB-COM-III/AC-Unit-12/S.B/H.P/2018/111351

ORDER FOR REVOCATION OF SUSPENSION

Name & SNTN of Suspended Person:	M/s. H.P Byramji & Sons (SNTN-0276347-8).
Address:	162, M.A Jinnah Road, Near Denso Hall, B.K Trust Building, 1 st Floor, Karachi.
Date of Institution:	22-09-2018.
Reason for Suspension:	Non-compliance of the provisions of section 9, 17 & 30 of the Sindh Sales Tax on Services Act, 2011 and rules 12, 13 & 41.
Tax Periods:	May, 2018 to August, 2018.

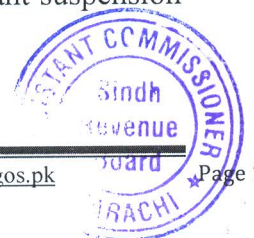
BRIEF FACTS OF THE CASE:

M/s. H.P Byramji & Sons are registered with SRB having SNTN: 0276347-8, for providing or rendering the taxable services classified under tariff heading 9819.1000 of the 2nd Schedule of the Sindh Sales Tax on Services Act, 2011 (hereinafter the “Act, 2011”). The registered person are required to comply with the provisions of section 3, 8, 9, 17 & 30 of the Act, 2011 read with rule 12, 13, 14 & 41 of the Sindh Sales Tax on Services Rule, 2011 (hereinafter the “Rules, 2011”).

02. During the scrutiny of tax profile of the registered person, the following discrepancies have been found:

- Failed to e-file the **true & correct** Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12, 13 & 41 of the Rules, 2011 for the tax periods **May, 2018 to August, 2018**;
- The registered person has provided services in respect of brokerage in accordance with rule 41 of the Rules, 2011 during the tax periods May, June, July and August, 2018; however, has failed to deposit Sindh Sales Tax for the aforesaid periods.

03. Accordingly, notice for suspension of registration bearing No. SRB-COM-III/AC-11/2018/H.P/111293 dated: 22-09-2018 was served upon the registered person under section 25(1)(a)(ii) of the Act, 2011 read with SRB Circular No.02 of 2013 dated: 08-02-2013 and rule 10 of the Rules, 2011. Whereby, the SRB registration of the M/s. H.P Byramji & Sons was suspended on account of violation of the aforesaid provisions of the law. The registered person was advised to take the remedial actions by 01-10-2018 for revocation of the instant suspension as failing to do so shall further lead to cancellation of registration.



04. On 03rd October, 2018; the registered person submitted their response whereby they stated that they have deposited the amount of Rs. 40,000/- as a part of remedial action vide CPR No S1-20181003-0044-1017720 dated 03rd October, 2018.

05. I have been through the submission made by M/s. H.P Byramji & Sons and came to the conclusion that as a matter of procedure on suspension of registration of taxpayer, the tax profile of the registered person is suspended on e/i.srb official portal due to which the taxpayer neither can e-file/revise the returns, nor can generate the PSID on their own SNTN. Therefore, taking lenient view, for the purpose of carrying on their business activity and for further compliance on remedial actions the suspension of registration is hereby revoked **with immediate effect**.

06. M/s. H.P Byramji & Sons are required to:

File true & correct tax returns as per law for the tax periods from May, 2018 to August, 2018 immediately after restoration of registration.

07. This order contains three (02) pages, each bearing my seal & initial.

(Zohaib Athar)

Assistant Commissioner (Unit-12)

M/s. H.P Byramji & Sons,
162, B.K Trust Building, M.A Jinnah Road, Karachi.

Copy forwarded to:

1. Principal Officer, M/s Pakistan Stock Exchange, PSX Building Karachi.
2. Principal Officer, M/s Pakistan Stockbrokers Association, Stock exchange Building, Karachi.
3. Member (Operations), Sindh Revenue Board, Karachi.
4. Chief Commissioner, RTO-I/II/III KARACHI, Income Tax House, 6th Floor, Income Tax Building, Shahrah-e-Kamal Atta Turk, Karachi.
5. The Commissioner-III, Sindh Revenue Board, Karachi.
6. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
7. Mr. Shaiq Jafri, Chief Manager, PRAL in SRB.
8. Manager Call Centre, SRB.
9. Assistant Commissioner (Registration), SRB, 6th Floor Shaheen Complex, Karachi.



(Zohaib Athar)

Assistant Commissioner (Unit-12)