



OFFICE OF THE
DEPUTY COMMISSIONER
SINDH REVENUE BOARD
GOVERNMENT OF SINDH

NO.SRB/COM-SUK/CS/2023/71515

Dated: 10th February, 2023

Mr. Abdul Ahad,
M/s. Bismillah Construction Company,
C/O Imtiaz Kiryana Store, GT Road, Bago Bhutto,
Daharki.
SNTN # 2850283-3
Contact # 0300 3265608 / 0347 3973505

Subject: **ORDER FOR SUSPENSION OF REGISTRATION OF M/S. BISMILLAH CONSTRUCTION COMPANY (SNTN # S2850283-3)**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (*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 (*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, 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. During the scrutiny of the monthly SST Returns filed by your service recipients including M/s. Engro Fertilizers Ltd. And M/s. Fauji Fertilizers Company Ltd. for the tax periods **June, 2015 to June, 2021**, it has been revealed that you have provided the taxable services to amounting to Rs. 32,279,615/- involving SST amount of Rs. 3,790,377/-. It was further transpired that the service recipients has already withheld and paid the SST amount of Rs. 1,095,826/- Accordingly, SST liability on your part was Rs. 2,694,551/-. However, you have already paid amount of Rs. 150,000/-. Hence you made a short payment of Rs. 2,544,551/-. Furthermore, the registered person failed to e-file SST returns for the tax periods **June, 2015 to June, 2021**.

3. In view of this, Order In Original No. 223/2021 dated 03.02.2022 was passed wherein Principal Amount was adjudged to be Rs. 2,544,551/- recoverable along with default surcharge (to be calculated at the time of payment) under section 44 of the Act-2011. Moreover, penalty of Rs. 857,277/- was also imposed.

4. Whereas, scrutiny of your tax profile reveals that you have failed to pay the amount of **Rs. 3,401,828/-** along with default surcharge (to be calculated at the time of payment) recoverable vide abovementioned Order-In-Original.

5. Non-payment of SST and Non-Filing of True and correct SST Returns within the time and manner prescribed under the law is contravention of section 8, 9, 17, 30 of the Act-2011 and the rules 11, 12, 13, 14 of the Rules, 2011.

Address: Bungalow No.A-04, Jaffria Cooperative Housing Society, Opposite Magsi Kanta, Shikarpur road, Sukkur
Tel: 071-9330994-5 Email: murtaza.shar@srb.gos.pk Website: www.srb.gos.pk

6. Now, this order is being issued to you under section 25 of 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 take following remedial actions by **15th February, 2023**;


- to discharge all your sales tax liability 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.
- to e-file the Sindh sales tax return (Form SST-03) 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

7. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **15th February, 2023**, your case shall be further preceded for cancellation of your registration with SRB.


(GHULAM MURTAZA SHAR)
Deputy Commissioner (Sukkur-Region)

Copy for information to:

- The Commissioner-SRB, Sukkur.
- Mr. Shaiq Jafri, Chief Manager, PRAL, SRB. *(for suspending the registration of registered person)*
- Mr. Shahid-ul-Ghani, Head of IT, SRB. *(for placing it on SRB website).*
- **M/s. Engro Fertilizers Limited**, 7th & 8th Floor, The Harbour Front, Hc-3, Block-4, Marine Drive, Clifton Road, Karachi, *is hereby requested to hold the payment due to the registered person, if any, until all the Sindh Sales tax dues are cleared.*
- **M/s. Fauji Fertilizer Company Limited**, B-35, KDA Scheme No.1, Karsaz, Karachi, *is hereby requested to hold the payment due to the registered person, if any, until all the Sindh Sales tax dues are cleared.*

INWARD	
No.#	71755
Date:	13/02/23
Received by:	
Name & Sign Sindh Revenue Board	

