



OFFICE OF THE ASSISTANT COMMISSIONER
SINDH REVENUE BOARD, GOVERNMENT OF SINDH
Bungalow Number-42 Block-B Near NAB Office,
Sindh Muslim Housing Society, Nisar Ahmed Siddiqui Road, Sukkur



NO.SRB-SKR-COB-02/A.Raza/2020/584

Dated: 10th April, 2021

M/s. Ahmed Raza & Co. (Pvt) Ltd,
Plot No=35, Survey No. 32, Office No. 06 Near Nisar Pump,
Mirpur Mathelo, Distt:Ghotki, Sindh
Ph: (+92, 305, 9819671)
SNTN 5005894-4

Subject: **ORDER FOR SUSPENSION OF REGISTRATION OF M/S AHMED RAZA & CO. (PVT) LTD BEARING SNTN 5005894-4.**

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.

3. Scrutiny of Sindh sales tax returns of other persons registered with SRB shows that you have provided or rendered taxable services whereby you have charged and collected SST, however, neither declared in your monthly Sindh sales tax returns nor deposited in the Sindh government treasury. Details are given in following tables:

Annex-A of FAUJI FERTILIZER COMPANY LIMITED (1435809)				
Tax Periods	Purchased Value	SST Amount	Withheld Amount	Not Paid by RP
2019	16,079,141	2,074,740	414,963	1,659,777
Feb	1,333,349	157,788	31,559	126,229
Mar	1,093,656	142,175	28,437	113,738
Apr	1,265,533	164,519	32,905	131,614
May	2,410,226	313,329	62,668	250,661
Jun	32,508	4,226	846	3,380
Jul	1,286,338	167,224	33,446	133,778
Aug	1,466,185	190,604	38,121	152,483
Sep	1,443,269	187,625	37,528	150,097
Oct	1,301,932	169,251	33,850	135,401
Nov	1,227,762	159,609	31,922	127,687
Dec	3,218,383	418,390	83,681	334,709
2020	20,849,448	2,710,428	542,094	2,168,334
Jan	550,893	71,616	14,324	57,292
Feb	1,150,322	149,542	29,910	119,632
Mar	2,497,999	324,740	64,947	259,793
Apr	431,131	56,047	11,210	44,837
May	1,126,108	146,394	29,281	117,113
Jun	1,546,854	201,091	40,218	160,873
Jul	2,819,677	366,558	73,313	293,245
Sep	1,590,339	206,744	41,350	165,394
Oct	1,618,884	210,455	42,093	168,362

Nov	4,543,226	590,619	118,123	472,496
Dec	2,974,015	386,622	77,325	309,297
2021	4,184,654	544,005	108,800	435,205
Jan	3,366,692	437,670	87,534	350,136
Feb	817,962	106,335	21,266	85,069
Grand Total	41,113,243	5,329,173	1,065,857	4,263,316
Less: Declared in Returns by RP	6,538,458	850,000	170,000	680,000
Short Declared & Short Paid	34,574,785	4,479,173	895,857	3,583,316

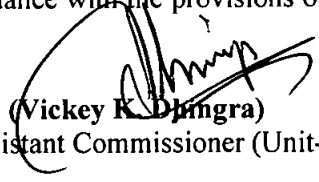
Services provided to M/s Sona Welfare Society (SNTN 2634947-7)							
S.No	Tax Period	Invoice No.(s)	Invoice Date	Value of Services	Taxable Amount	Deducted Tax	Not Paid
1	202010	1	05/10/2020	71,523	9,298	1,860	7,438
2	202009	1	03/09/2020	64,014	8,322	1,664	6,658
1	202102	2	03/02/2021	239,739	31,165	6,233	24,932
Total				375,276	48,785	9,757	39,028

4. Besides providing or rendering taxable services, you have filed "Null" returns for the tax periods **April 2020 to February 2021** which is not a true and correct declaration. Non-payment of SST and non-filing of SST returns within the time and manner prescribed under the law is contravention of aforesaid provisions of the Act-2011 and the rules made thereunder. Record available with this office shows that you have provided or rendered taxable services and charged, collected and withheld the Sindh government revenues, however, did not deposit the same willfully. Notice dated 05.03.2020 was 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.

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 **26-04-2021**;

- to discharge all your Sindh sales tax dues including above SST amount of **Rs.3,622,344/-** 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 monthly Sindh sales tax returns for aforesaid tax periods.

6. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **26-04-2021**, 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 **16.04.2021 @ 10:00 AM** in the office of undersigned along with written defence, if any, in respect of above remedial actions. 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 for information 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,

- 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:	<u>106837</u>
Date:	<u>12/04/2021</u>
RECEIVED by	<u>CU</u>
	Name & Designation
	Sindh Revenue Board

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