

**SINDH REVENUE BOARD**3rd Floor Shaheen Complex,

M.R Kiyani Road, Karachi.

Dated 11th January, 2021

To,
M/s. S B Enterprises,
House No. 45/II, Street No. 15,
Khayaban e Mujahid, DHA Phase V,
Karachi.

M/s. S B Enterprises,
Plot No. 238 A, Block No. 2,
PECHS, Karachi

ORDER FOR SUSPENSION OF REGISTRATION
OF M/s. S B ENTERPRISES (SNTN-S3759900)
UNDER SECTION 25 (1)(a)(ii)

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 provides that registration of a registered person can be temporary 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 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. Scrutiny of SRB tax profile reveals that you have declared taxable services and have self-assessed output tax payable thereon amounting to **Rs. 4,997,594** for the tax periods Mar-17 to Jun-17 & Aug-17 to Jul-19; however, you have under taken to pay the due amount of Sindh sales tax if you have been allowed to pay the same in instalment, besides you have also submitted the undated cheques amounting to Rs. 4,997,594/- for assuring the payment of Sindh sales tax thereon. Thereafter, with the approval of the competent authority and considering the economic condition due to pandemic in the world M/s SB Enterprises was allowed to pay in following manner:

Month	Amount (Rs.)	Remaining (Rs.)
October, 2020	1,252,591/-	2,505,181/-
November, 2020	1,252,591/-	1,252,591/-
December, 2020	1,252,591/-	Nil

However, M/s SB Enterprises has only paid an amount of Rs. 1,789,822/- in Sindh Government Treasury after issuance of Order for Revocation of Registration of Suspension of M/s SB Enterprises bearing no. SRB-Com-IV/AC16/TL/S-B-ENTERPRISES/2020/32630, dated 30.09.2020. Despite considering their request, the registered person failed to pay the remaining amount of Rs. 3,207,772/-, the breakup of payment of Rs. 1,789,822/- is given below:

S. No.	Date	CPR No.	Amount (Rs.)
1.	30.09.2020	S1-20200930-0007-1552717	355,141/-
2.	30.09.2020	S1-20200930-0007-1552719	298,978/-
3.	30.09.2020	S1-20200930-0007-1552716	284,681/-
4.	30.09.2020	S1-20200930-0007-1552718	301,022/-

5.	08.12.2020	S1-20201208-0085-1211550	170,358/-
6.	08.12.2020	S1-20201208-0085-1211551	379,642/-

Whereas, in view of the above, the registered person has failed to deposit Sindh sales tax amounting to Rs. 3,207,772/- in Sindh Government Treasury. This is tantamount to tax fraud which is defined under section 2(94) of the said Act, 2011. Please note that failing to deposit the amount of tax due or any amount thereof constitutes an offense punishable under serial no 3 of the Table under section 43 of the Act, 2011. Furthermore, the act of tax fraud is liable to be penalised under serial no. 6(d) of the Table under section 43 of the Act, 2011.


3. This office has informed you in writing vide SRB's letter No. 65213, dated 17.12.2020, about the aforesaid offence (i.e. failing to deposit the amount of tax due or any amount thereof) committed by you but, you have failed to deposit the said amount of Sindh sales tax due as required. This is a serious violation of the above referred statutory provisions of the Act-2011 and the Rules made thereunder.

4. Now, this notice is being issued to you under section 25(1)(a)(ii) 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 temporary with immediate effect, which shall be revoked if you take following remedial action by 13.01.2021;

- To discharge your aforesaid self-declared Sindh sales tax liability of **Rs. 3,207,772/-** by depositing the same in the Government of Sindh head of account B-02384, along with default surcharge u/s 44 of the Act,
- To provide bank statements of all bank accounts from July 2016 to July 2020,
- To provide copies of income tax returns of FY 2016, 2017, 2018 & 2019.

5. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before 13.01.2021, further proceedings shall be initiated against you as envisaged under the law without any further notice.

6. This notice and suspension of registration are without prejudice to the penal action, prosecution action and recovery action as may be taken against M/s. S B Enterprises in accordance with the provisions of the Act or the Rules.


(Muhammad Shareef Malik)
Assistant Commissioner (Unit-16)

Copy for Information to:

1. SA to the Member (Operations), Sindh Revenue Board, Karachi.
2. The Commissioner-IV, Sindh Revenue Board, Karachi.
3. The Project Manager, PRAL, SRB.
4. **M/s. Presson Descon International Pvt Limited,**
18 KM, Ferozpur Road, Lahore.
5. **Hascol Petroleum Limited**
Suit # 105-106, G-20, 1st Floor, The Forum,
Khayaban e Jami, Karachi.
6. **Martin Dow Pharmaceuticals Pakistan Limited,**
Plot No. 37, Sector 19, Korangi Industrial Area,
Karachi.
7. **Hilong Oil Service & Engineering Pakistan Pvt Limited,**
House No. 227, Main Double Road, G-9/1,
Islamabad.

8. **Pak-Arab Refinery Limited,**
Corporate Headquarter, Korangi Creek Road,
Karachi.
9. **Tianjin China Petroleum Drilling Co Limited,**
85/1, Street No. 29, Khayaban e Saher, Phase 6,
Karachi.
10. **Total Parco Pakistan Limited,**
10 Tariq Block, New Garden Town, Model Town,
Lahore,
11. **Lotte Chemical Pakistan Limited,**
14th Floor, Al Tijarah Centre, PECHS, Block 6,
Karachi.
12. **SAF International,**
Casa De Saf, 14-C, Bukhari Commercial Lane 6,
Phase 6, Karachi.
13. **Pakistan State Oil Company Limited,**
PSO House, Khayaban e Iqbal, Clifton, Karachi.
14. **Descon Engineering Services & Technology Pvt Ltd,**
Descon Headquarter, 18 KM, Ferozepur Road,
Karachi.
15. **Karachi International Container Terminal Limited,**
Berth No. 26-30, Dockyard Road, West Wharf,
Karachi.
16. **Pfizer Pakistan Limited,**
B-2, Sindh Industrial Trading Estate,
S. I. T. E, Karachi.
17. **Inspectest Private Limited,**
18KM, Ferozepur Road, Lahore.
18. **Engro Powergen Limited,**
4th Floor, Harbor Front Building, Marine Drive,
Block 4, Clifton,
Karachi.
19. **SBT Pakistan (SMC-Pvt) Limited,**
6th Floor, Al Tijarah Centre, 32-1-A, Block 6,
PECHS, Shakra e Faisal,
Karachi.
20. **SSGC LPG (PVT.) Ltd,**
Office No. 301-4, 3rd Floor, Clifton Diamond,
Plot BC-10, Block 4, Clifton, Karachi.
21. Deputy Commissioner (IT), SRB, for placing it on SRB website


(Muhammad Shareef Malik)
Assistant Commissioner (Unit-16)