



NO. SRB-COM-IV/UNIT-03/2023/117259

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate – IV
Shaheen Complex, 2nd Floor, Karachi.
Dated: 11th January, 2023

To,
M/S. H2 READY MIX (PRIVATE) LIMITED
SNTN: 4109930-3
Room # 404, 4th Floor, The Square,
Shaheed-E-Millat Road, Bahadurabad, Karachi

Subject: **ORDER OF SUSPENSION OF REGISTRATION OF M/S. H2 READY MIX (PRIVATE) LIMITED (SNTN: 4109930-3).**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (hereinafter “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 “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 years, 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.

02. Whereas, scrutiny of your tax profile reveals that you have failed:-

- to make the payment of Sindh sales tax on services for the tax periods from **Jul, 2022 to November, 2022**, in manner as prescribed in section 9 and Section 17 of the Act, 2011 read with rule 14 of the Rules, 2011. The person has also failed to comply with section 9 and section 17 of the Act, 2011 read with the relevant provision of the Rules, 2011.
- to e-file monthly 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, for the tax period **April, 2022 to November, 2022;**

03. M/s. H2 Ready Mix (Private) Limited were issued pre-suspension advisory notice dated 13th December, 2022 wherein they were advised to discharge their due tax liabilities and e-file their monthly returns of aforementioned tax periods latest by 20th December, 2022. However, they failed to do so. Now, this notice is being issued to you under section 25 of the 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:

- to discharge all your sales tax liability along with default surcharge under section 44 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 Sindh sales tax returns (Form SST-03) for the said tax periods.

04. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before 18th January, 2023 your case shall be further proceeded for cancellation of your registration with SRB.

05. 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. H2 Ready Mix (Private) Limited in accordance with the provisions of the Act or the Rules.

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(TARIQUE ALI)
Assistant Commissioner (Unit-03)

Copy for Information to:

1. The Commissioner-IV Sindh Revenue Board, Karachi.
- ✓ 2. Deputy Commissioner (IT), SRB, for placing it on SRB website.
3. Manager Call Centre, Sindh Revenue Board, Karachi.
4. Chief Manager (PRAL), SRB, Karachi.
5. Commissioner (Audit), Sindh Revenue Board Karachi
6. Deputy Commissioner (Unit-3), Sindh Revenue Board, Karachi



(TARIQUE ALI)
Assistant Commissioner (Unit-03)

