



NO.SRB-COM-V/AC-I/UNIT-34/SUSPENSION/2019-20/5047

Dated: October 11, 2019

Mr. Muhammad Usman,
M/s Muhammad Usman & Company,
Main Road Shahi Bazar, Husri,
Hyderabad.
(NTN: 2834916)

Subject: NOTICE FOR SUSPENSION OF REGISTRATION OF M/s MUHAMMAD USMAN & COMPANY (SNTN: S2834916)

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (hereinafter “the Act, 2011”) provides that registration of a registered person can be suspended where the registered person has failed to comply with its obligations under this Act. Rule 10 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter “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, scrutiny of your tax profile reveals that you have failed:
 - i. to deposit the due amount of Sindh sales tax (Form SST-04), if any, as required under section 17 of the Act, 2011 read with rule 14 of the Rules, 2011 for the tax periods **April-17 to August-19**
 - ii. to e-file the Sindh sales tax returns (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 periods **April-17 to August-19;**
3. 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 the following remedial action by **October 22, 2019;**
 - iii. deposit the due amount of Sindh sales tax (Form SST-04), if any, for the tax periods **April-17 to August-19**
 - iv. e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods **April-17 to August-19**
4. In case of non-satisfactory response or failure to take remedial measure suggested

above on or before **October 22, 2019**, your case shall be further proceeded for cancellation of your registration with SRB.

5. 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 Muhammad Usman & Company in accordance with the provisions of the Act and the Rules.

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(Nasir Bachani)
Assistant Commissioner

Copy for Information to:

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

Nasir Bachani 11/10/2019
(Nasir Bachani)
Assistant Commissioner
Assistant Commissioner
Sindh Revenue Board
SRB-Hyderabad.