



NO. SRB-COM-VI/AC-33/CAD/31/2019

GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Commissionerate – VI

Dated: 11th December, 2019

M/s PAK TRACTORS

(SOHAIL LIAQUAT), SNTN # 3964518-5
SHOP NO. 05, NEW BUS STAND, P.O GHOTKI
(0300-9311409)

Subject: **NOTICE FOR SUSPENSION OF REGISTRATION OF M/S PAK TRACTORS (SNTN: S3964518-5)**

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, 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:

- to make the payment of Sindh sales tax on services as declared by your service recipient in their monthly SST Returns, in manner as prescribed in section 9 and section 17 of the Act, 2011 read with rule 14 of the Rules, 2011 to the value of **Rs.3,458,888/-** pertaining to the tax periods **February-2016 to October-2019**. 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 true and correct 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 periods **February-2016 to October-2019**;

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 following remedial actions by **20th December, 2019**;

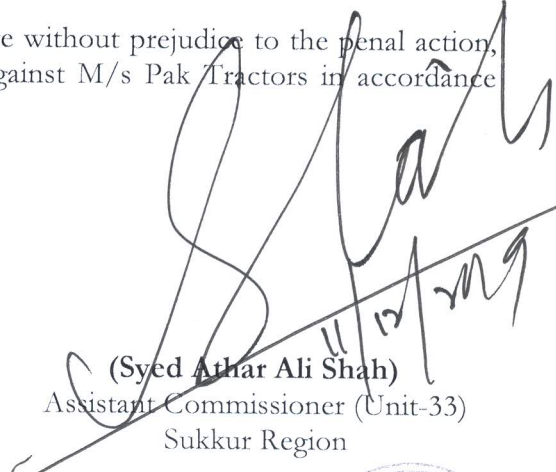
Mezzanine Floor, Al-Amin Tower, Opp. Shalimar Complex, Minara Road, Sukkur
Ph. No. 071-9310994 & Email: athar.shah@srb.gos.pk



- to discharge all your sales tax liability along with default surcharge under section 44 and penalty under section 43 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 true and correct monthly Sindh sales tax returns (Form SST-03) for the said tax periods.

4. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **20th December, 2019**, your case shall be further proceeding 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 Pak Tractors in accordance with the provisions of the Act or the Rules.


(Syed Athar Ali Shah)
Assistant Commissioner (Unit-33)
Sukkur Region

Copy for Information to:

1. The Commissioner-VI (Sukkur & Hyderabad), Sindh Revenue Board, Hyderabad
2. The Chief Manager, PRAL, Sindh Revenue Board, Karachi
- ✓ 3. The Deputy Commissioner (T1), SRB, for placing it on SRB website.
4. M/s Al-Ghazi Tractors Ltd., 183/2, 11th Floor, NIC Building, Abbasi Shaheed Road, Karachi (021-35660881)

