



OFFICE OF THE  
ASSISTANT COMMISSIONER  
SINDH REVENUE BOARD  
GOVERNMENT OF SINDH

No. SRB-COM-SUK/CONS-04/A.A/2021/589

Dated: 12<sup>th</sup> April, 2021

**M/s Al Ahtsham Construction Company,**  
Universal Paradise, Raharki Road,  
Daharki  
Ph: **0300-7393000**  
SNTN: **7432470-0**

Subject: **ORDER FOR SUSPENSION OF REGISTRATION OF M/S AL AHTSHAM CONSTRUCTION COMPANY (SNTN NO.7432470-0).**

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. In terms of section 9 and 17 of the said Act-2011 read with Rule 14 of the said Rules-2011, every registered person is required to deposit the monthly Sindh sales tax in the time and manner prescribed therein and is further required, under section 30 of the Act-2011 read with 11, 12, 13 and 14 of the Rules-2011, to e-file the monthly SST returns within three days of due date of payment of tax.

3. Scrutiny of your tax profile reveals that you have failed to e-file your monthly returns and failed to deposit monthly Sindh sales tax for the tax periods **October-2018 to February-2021**. 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 into Sindh government treasury that too willfully. This office vide series of letters including letter No. SRB-COM-SUK/CONS-04/A.A/2021/435 dated 5<sup>th</sup> April, 2021 informed you regarding short payment of SST amounting to **Rs.1,028,808/-** but it is regretfully noted that *you not only refused to accept the legal notice but also instructed the courier rider to not to send such kind of notices again.* This is serious offense and liable to penalties prescribed under section 43 of the Act-2011 and read with rules made thereunder. This shows willful default on your part and same and is equal to taking the law into the hands.

4. 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.1,028,808/-** 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.


5. 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 **19.04.2021 @ 10:00 AM** in the office of undersigned along with written defence, if any, in respect of above remedial actions.

6. 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 Engro Fertilizers Ltd, , 7th & 8th Floor, The Harbour Front, HC-3, Block-4, Marine Drive, Clifton Road, 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,*
- 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. 107306	
Date: 13-4-21	
Received by	
	Name & Designation
	Sindh Revenue Board