



No. SRB-COM-V/AC-28B/TSEC/2022-23/185607

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

**Commissionerate – V**

Dated: 12<sup>th</sup> May, 2023

**M/s. HAM ENTERPRISES**  
OFFICE NO. A-106,1ST  
FLOOR, BLOSSOM  
TRADE  
CENTRE,BLOCK-1,  
MAIN UNIVERSITY  
ROAD ,GULISTAN E  
JOHAR, KARACHI

SNTN: 3655960

Subject: **ORDER FOR SUSPENSION OF REGISTRATION OF M/S. HAM ENTERPRISES (SNTN: S3655960)**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (referred to as “Act, 2011”), which provides that registration of a registered person may be suspended where the registered person “has failed to comply with its obligations under this Act”. The relevant provision for the sake of clarity is reproduced as under:

**Section 25. Suspension of registration... (1)**

- a) *the Board or any officer of the SRB, authorized by the Board in this behalf, may suspend the registration of a person if it believes that the person---*
- i. ....
  - ii. *failed to comply with its obligations under this Act;”*

2. In addition to the above stated provision, rule 10 of the Sindh Sales Tax on Services Rules, 2011 (refer to as “Rules, 2011”) also provide:

**Rule 10. Suspension and cancellation of the registration. - - (1)** *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...]*

3. From perusal of the Sindh sales tax profile of the registered person, it has been observed that the registered person has failed to file their monthly Sindh sales tax return(s) for the tax period(s) from **Jul-2022, Aug-2022, Sep-2022, Oct-2022, Nov-2022**, 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.

4. It is pertinent to mention that a notice before suspension vide No. SRB-COM-III/AC-28B/TSEC/2022-23/148573 dated 13<sup>th</sup> February, 2023 was also served to the registered person


(Tracking Number 31428500472 and received by Waqas). However, it has been regrettably noted that said notice remained un-responded.

5. Now, this order 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 will take remedial actions in the manner prescribed in Act, 2011 and rules made thereunder;

- i. to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods from **Jul-2022, Aug-2022, Sep-2022, Oct-2022, Nov-2022**
- ii. to discharge all sales tax liability resulting thereto along with default surcharge under section 44 of the Act, 2011 for aforementioned tax periods and deposit the same in the Government of Sindh head of account "B-02384" as in manner specified in section 17 ibid and rules made thereunder.

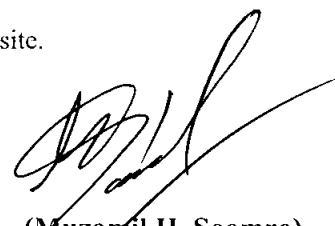
6. This **order of suspension** is without prejudice to the penal action, prosecution and recovery as may be taken against **M/s. HAM ENTERPRISES** in accordance with the provisions of the Act, 2011 and the relevant rules of Rules, 2011.

7. Please note that copy of this notice is also forwarded to your registered email ID **c-pac@yahoo.com** in terms of section 75 of the Act, 2011 and the rule made thereunder. If you have any query to make or any clarification to seek you may please contact at <muzammil.soomro@srb.gos.pk> or call at (021)-99217800 Ext-129, at your own convenience.

  
**(Muzamil H. Soomro)**  
Assistant Commissioner (Unit-28B)

**Copy for Information to:**

1. The Senior Member (Operations), Sindh Revenue Board, Karachi.
2. The Commissioner-V, Sindh Revenue Board, Karachi.
3. The Chief Manager, PRAL, Sindh Revenue Board, Karachi.
4. Head of (I.T), Sindh Revenue Board, for placing it on SRB website.
5. Manager Call Centre, Sindh Revenue Board, Karachi.
6. Cluster-in-Charge Unit 28, Sindh Revenue Board, Karachi.

  
**(Muzamil H. Soomro)**  
Assistant Commissioner (Unit-28B)

