



NO.SRB-COM-V/AC-34/AC-II/Restoration Order/2019-20/736

Dated: November 12, 2019

ORDER FOR WITHDRAWAL OF SUSPENSION

Name, NTN & Address of the Person Suspended	Shahzad Hussain Malik (SNTN: 3003864-2) Pathan Goth, Main Auto Bhan Road, Near New Oxford School, Giddu Naka, Hyderabad.
Category	Contractual Execution- 9809.0000
Date of Institution	17-05-2019
Brief Description	Non-compliance of the provisions of section 30 of SST Act, 2011 and rules made thereunder

BRIEF FACTS OF THE CASE:

M/s Rafay and Brothers Enterprises (Shahzad Hussian Malik) holding NTN: 3003864-2, is registered for Sindh sales tax on services under the service category of "Contractual Execution of work (tariff heading 9809.0000)" and, the persons registered for Sindh Sales Tax on Services under section 24, 24A or 24B are required to e-file true and correct monthly sales tax returns under section 30 of the Sindh Sales Tax on Services Act, 2011 (hereinafter "the Act, 2011") read with rule 13 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter "the Rules, 2011"), for the tax period by the 18th day of the month following the tax period to which it relates. Moreover, the person is also required to deposit due SST amount payable on rendering or providing taxable services in Sindh province in terms of section 3, 4, 5, 8, 9 and 17 of the Act, 2011 read with rule 14 of the Rules, 2011.

2. Scrutiny of the online record of SRB showed that the aforesaid person did not e-file monthly SST returns for the tax period Dec-2017 to Feb-2018, which was in violation of section 30 of the Act, 2011 and rules made thereunder.

Assistant Commissioner
Sindh Revenue Board
SRB-Hyderabad.

3. Accordingly, a notice was served upon the registered person u/s 25 of SST Act, 2011, read with circular No. 02 of 2013 and rule 10 of SST Act, 2011, whereby the registration of M/s Rafay and Brothers Enterprises was suspended for violation of above mentioned statutory provisions of SST Act, 2011. Moreover, he was required to comply with relevant provisions of SST Act, 2011 and rules made thereunder by e-filing of SST returns, failing which the case was to further proceed for cancellation of registration.

Assistant Commissioner
Sindh Revenue Board
SRB-Hyderabad.

4. The registered person appeared for hearing on 11-11-2019. He submitted a reply in writing. He admitted his default on e-filing monthly sales tax returns. The said person realized the mistake and committed to e-filing all sales tax returns as required under section 30 of the Act, 2011. In this regard, the said person deposited penalty vide CPR No. S1-20191112-0014-1134110 dated 12-11-2019 for non-filing of monthly sales tax returns. He further assured that he would not repeat his default in future and shall pay all dues of SST including penalties and short payments if any found and communicated by this office.

5. In view of the foregoing position, it is requested that the SRB registration of M/s Rafay and brothers Enterprises (Shahzad Hussain Malik), holding NTN: 3003864-2, may be restored with immediate effect, under intimation to the undersigned, so that the taxpayer may be able to file his due Sindh sales tax returns and pay the due SST amount as he is rendering services to M/s Hyderabad Electric Supply Co. (Hesco) in the normal course henceforth.

6. M/s Rafay and Brothers Enterprises (Shahzad Hussain Malik) SNTN#3003864-2 is required to immediately e-file their monthly sales tax returns for the relevant tax periods after restoration of their suspended registration.

7. This order contains two (02) pages, each bears my official seal and initial.

(Nabi Bux Shar)

Assistant Commissioner-Unit-34

Mr. Shaiq Jaffri,
Chief Manager-PRAL,
Sindh Revenue Board,
Karachi.

Copy for kind information and necessary action to:-

- i) Commissioner-V
- ✓ ii) Deputy Commissioner (IT), SRB, for placing it on SRB website.
- iii) Manager Call Center, Karachi SRB

(Nabi Bux Shar)

Assistant Commissioner-Unit-34

Assistant Commissioner
Sindh Revenue Board
SRB-Hyderabad.