



OFFICE OF THE  
ASSISTANT COMMISSIONER  
SINDH REVENUE BOARD  
GOVERNMENT OF SINDH

NO.SRB-SKR-CE-166/208/724

Dated: 13<sup>th</sup> April, 2021

M/s. M Hassan Transport company (Mr. Ghulam Rasool),  
Office Choondiko, Nara, Distt: Khairpur,  
Sindh  
(Mob. +92, 300, 3369065)

Subject: **ORDER FOR SUSPENSION OF REGISTRATION OF M/S. M HASSAN TRANSPORT COMPANY (MR. GHULAM RASOOL) (SNTN NO. 4126948-9).**

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. Whereas, every registered person is required to deposit the monthly Sindh sales tax on services as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011, read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 within the time prescribed therein and is further required to e-file the monthly SST returns as required under section 30 read with Rule 11, 12, 13 and 14 of the Rules-2011 within three days of due date of payment of tax.

3. Scrutiny of withholding statements of following persons, it is revealed that you have provided or rendered taxable services during the tax periods **February 2016 to June 2020** whereby you have charged, collected, withheld the Sindh government revenue, however, neither you have paid the taxes nor you have declared in your monthly returns. Details are given in the following table:

Wht-Name	Wht-Ntn	Value Of Services	Taxable Amount	Deducted Tax	Not Paid
Omv (Pakistan) Exploration Gesellschaft M.B.H.	0786911-8	6,800,000	882,670	377,700	504,970
Uep Beta Gmbh	0786911-8	3,960,000	514,800	102,960	411,840
<b>Grand Total</b>		<b>10,760,000</b>	<b>1,397,470</b>	<b>480,660</b>	<b>916,810</b>

4. Moreover, perusal of your SST profile shows that you have failed e-file your monthly SST returns for the tax periods **October 2018 to February 2021** and filed "Null" returns for the tax periods **May 2016 to September 2018** despite the fact that you have provided or rendered taxable services which is not a true and correct declaration and is amounting to tax fraud under section 2(94) of the said Act-2011. 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 willfully. Various notices including notice dated 15-10-2019, 08-04-2019, 07-02-2019 were served upon you, however, you paid no heed to the compliance of the provisions of the Act-2011 and rules made thereunder. This shows willful default on your

Address: Bungalow No.42, Block-B Near NAB Office, Sindhi Muslim Housing Society, Nisar Ahmed Siddiqui Road, Sukkur Tel: 071-9310995 Email: vickey.dhingra@srb.gos.pk Website: www.srb.gos.pk

part and same is serious violation of aforesaid provisions of the Act-2011 and the rules made thereunder which is equal to taking the law into the hands.

5. 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 **27-04-2021**;

- to discharge all your Sindh sales tax dues including above SST amount of **Rs. 916,810/-** 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 the monthly SST returns for the tax periods.

6. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **27-04-2021**, 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 @ 11:30 AM** in the office of undersigned along with written defence, if any, in respect of above remedial actions.

7. 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 to:**

- Commissioner, SRB, Sukkur.
- M/s UEP Beta GMBH, I.S.E Tower, 55-B, 16th Floor, Jinnah Avinue, Blue Area, Islamabad, *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: 107634  
Date: 14/4/21  
Received by: CA  
Name & Designation  
Sindh Revenue Board