



No. SRB-COM-HYD/Unit-34/Const/2021-22/ 131380

GOVERNMENT OF SINDH  
SINDH REVENUE BOARD

Hyderabad Division

Bungalow No.14/A-1, Defence Officers Housing Society  
Phase-I, Thandi Sarak, Hyderabad

Dated 13<sup>th</sup> May, 2022

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. M.M Contractors. SNTN-S1321000-9
Address:	C-69/2, Street No.6, Phase-II Qasimabad, Hyderabad.
Date of Institution:	25-07-2017
Reason for Suspension:	Non-compliance of the provisions of Section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	March-2017 to June-2017.

**BRIEF FACTS OF THE CASE:**

M/s. M.M Contractors bearing SNTN: S1321000-9 are registered with SRB under the service category as specified "Services provided or rendered by persons engaged in "Construction Services" covered under tariff heading 9824.0000 of the Second Schedule to the Act, 2011 (the "Act, 2011") which are chargeable to the Sindh Sales Tax ("SST") under Section 8 Act, 2011 and rules made thereunder.

02. Scrutiny of their tax profile revealed that they failed to deposit the due SST amount as required under section 9 and 17 of the Act, 2011 read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (the "Rules, 2011"). Also the registered person failed to e-file the monthly SST returns as required under section 30 of the Act, 2011 read with rule 11, 12, 13 and 14 of the Rules, 2011 for the tax period(s) March-2017 to June-2017.

03. Accordingly, the registered person was suspended in terms of provision of section 25 of the Act, 2011 read with Circular No. 02 of 2013 and rule 10 of the Rules, 2011, whereby the registration of M/s. M.M Contractors was suspended for violation of aforesaid provisions of the Act, 2011 and rules made thereunder.

04. The registered person submitted a letter in writing bearing reference No.G-1/2017/2018 dated 20-09-2017 to the SRB Karachi requesting for activation of his SRB ID/profile. The registered person also appeared for hearing on the aforesaid date, he requested that the sales tax return for the tax period i.e. March-2017 to June-2017 could not file as he was sustained into Chronic Cardio diseases and was

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Komal Laghari  
Assistant Commissioner  
Sindh Revenue Board  
Govt. of Sindh

mentally disturb and un aware for such submission of sales tax return. He has also stated that he did not provide or render any taxable services for which he was required to deposit any SST amount. He has further committed to clear all liabilities, as and when assessed by SRB office, in due course of time, with the request that his registration status may be reinstated so that he could e-file monthly returns and deposit due SST amount in the time and manner prescribed under SST Act, 2011. He has also surrendered his right for show cause proceeding u/s 25 of SST Act, 2011.

**05.** I have heard the person and came to the conclusion that, as a matter of procedure, on suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb portal, due to which the taxpayer neither can e-file the return nor can generate the PSID on its own SNTN. He has shown willingness to comply with statutory provisions of SST Act, 2011 and rules, made thereunder for regularly e-filing of returns and deposit of due SST amount on rendering of taxable services.. Therefore, considering the submissions of the registered person by taking lenient view for the purpose of carrying on their business activity, I hereby order for **revocation of the suspension** with immediate effect.

**06.** M/s. M.M Contractors are required to:

- a) e-file all the monthly due Sindh sales tax returns immediately after restoration of registration,
- b) e-deposit the due Sindh sales tax liability if any accordingly,

**07.** This order contains two (02) pages, each bearing my seal and initial.

  
**(Komal Laghari)**

Assistant Commissioner (Unit-34)

**Copy for information to:**

- i) The Commissioner-Hyderabad, SRB.
- ii) Mr. Shaiq Jafferi, G.M PRAL, SRB Head Office Karachi.
- iii) Deputy Commissioner (IT), SRB, for placing it on SRB website
- iv) M/s M.M Contractors,  
C-69/2, Street No.6, Phase-II Qasimabad, Hyderabad.

  
**(Komal Laghari)**

Assistant Commissioner (Unit-34)

**INWARD**  
No.# 49182  
Date: 14/05/2017  
Received by: Cop  
Sindh Revenue Board

  
Komal Laghari  
Assistant Commissioner  
Sindh Revenue Board  
Govt. of Sindh