



OFFICE OF THE
DEPUTY COMMISSIONER
SINDH REVENUE BOARD
GOVERNMENT OF SINDH

NO.SRB/COM-SUK/L&M/2022/28292

Dated: 13th October, 2022

M/s. Shabir Ahmed Contractor
Baloch Colony Panhar House, Daharki
SNTN # 1307797-0
Contact # 0301 3944786/ 0723 641253

Subject: **NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. SHABIR AHMED CONTRACTOR (SNTN # S1307797-0)**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (*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 (*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, 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. Perusal of Withholding Statement and Annex-A of SST returns filed by your service recipient (M/s. Engro Fertilizers Ltd.) revealed that you have rendered taxable services of Rs. 11,564,152/- during the tax periods from **February, 2015 to August, 2022** involving SST amount of Rs. 1,353,534/-. Your service recipient has already withheld and deposited Sindh Sales tax amount of Rs. 302,953/- against these services.

3. Whereas, scrutiny of your tax profile reveals that you have failed:

- to make the payment of Sindh sales tax on services amounting to **Rs. 1,050,581/-** as required under section 9 and 17 of the Act-2011, read with rule 14 of Rules-2011, pertaining to the tax period from **February, 2015 to August, 2022** despite of various notices issued from this office.
- to e-file the Sindh sales tax return (Form SST-03) 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, for the tax periods from **January, 2015 to August, 2022**.

4. 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.

Address: Bungalow No.A-04, Jaffria Cooperative Housing Society, Opposite Magasi Kanta, Shikarpur road, Sukkur
Tel: 071-9330994-5 Email: murtaza.shar@srb.gos.pk Website: www.srb.gos.pk

5. Now, this notice is being issued to you under section 25 of 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 take following remedial actions by **20th October, 2022**;

- to discharge all your sales tax liability 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.
- to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the said tax periods.

6. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **20th October, 2022**, your case shall be further preceded for cancellation of your registration with SRB.

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 or the Rules.


GHULAM MURTAZA SHAR
Deputy Commissioner (Sukkur-Region)

Copy for information to:

- Commissioner-Sukkur, SRB.
- Mr. Shaiq Jafri, Chief Manager, PRAL, SRB. *(for suspending the registration of registered person)*
- Mr. Shahid-ul-Ghani, Head of IT, SRB. *(for placing it on SRB website).*
- M/s. Engro Fertilizers Ltd. 7th Floor, The Harbour Front Building, HC # 3, Marine Drive, Clifton, Block-4, Clifton Road, Karachi, *is hereby requested to deduct and hold the payment due to the registered person, if any, until all the Sindh Sales tax dues are cleared.*



