



No. SRB-COM-III/KHI/AC-3/2022-23/50154  
**GOVERNMENT OF SINDH**  
**SINDH REVENUE BOARD**  
Commissionerate – III  
Shaheen Complex, 2<sup>nd</sup> Floor, Karachi  
Dated: 14<sup>th</sup> October, 2022

### ORDER FOR PROVISIONAL REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Prime Constructors Private Limited (SNTN: 2579435-3)
Address:	Office No.302, Sky Mark Tower, off Shahra-e-Faisal, Karachi.
Date of Institution:	27 <sup>th</sup> October, 2018
Reason for Suspension	Non-compliance of the provision of section 17 & 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	July, 2017 to September, 2018

Whereas, M/s. Prime Constructors (Private) Limited are registered with Sindh Revenue Board having SNTN: 2579435-3, are engaged in providing or rendering taxable services of "Construction Services" classified under tariff heading 9824.0000 of the Second Schedule of the Sindh Sales Tax on Services Act, 2011 (referred as "Act, 2011").

2. Scrutiny of their tax profile revealed that they have failed to deposit Sindh sales tax amounting to **Rs.1,151,842/-** and also failed file their monthly Sindh sales tax returns for the tax period **July, 2017 to September, 2018** as required under section 17 & 30 of the Act, 2011 read with Rule 11, 12, 13 and 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011").

3. Accordingly, order of suspension of the registration bearing reference No. NO. SRB-COM-II/AC-03/Cons/2018-19/2017 dated 27<sup>th</sup> October, 2018 was served upon the registered person under 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. Prime Constructors (Private) Limited was suspended for violation of aforesaid provision of the law.

4. On 7<sup>th</sup> October, 2022, Mr. Mukhtar Ali (Owner of the company) appeared and submitted letter stating that the short non-payment and non-filing of aforementioned occurred due to heavy losses incurred during the said tax periods. Meanwhile, he furnished three (03) postdated checks amounting to Rs.1,151,842/- (Rs.400,000/-, Rs.375,921/- and Rs.375,921) to be cleared on instantly, 25<sup>th</sup> November, 2022 and December, 2022 respectively. Furthermore, they requested this office for the revocation of suspension against them and to waive off the penalties. They also assured full compliance regarding filing of their regular monthly Sindh sales tax return on due date and time in future.

Sindh Revenue Board, 2<sup>nd</sup> Floor, Shaheen Complex Building, M.R. Kiyani Road, Karachi  
Phone: No.021-99217800 Ext.255, Email: [mehrab.khan@srb.gos.pk](mailto:mehrab.khan@srb.gos.pk)



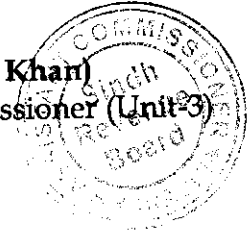
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5. I have heard the representative of M/s. Prime Constructors (Private) Limited and concluded that; as a matter of procedure, with the suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb/e.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID on its SNTN. Since Prime Constructors (Private) Limited has also furnished postdated checks of Rs.1,151,842 on account of non-payment of SST in the month of July 2017 to September, 2018 and assured full compliance in future, therefore, taking a lenient view and for purpose of carrying on their business activity as well as subsequent remedial actions to be taken by the registered person, the suspension of the registered person is hereby revoked with immediate effect. In case, if taxpayer fails to comply any of the above stated remedial actions and to their undertaking, the registration of taxpayer shall be subject to suspension without further notice.

6. Registered person is advised in his own interest to immediately e-file the monthly Sindh Sales Tax Returns and deposit the Sindh Sales Tax in terms of sections 8, 9, 17 and 30 of the Act-2011 read with Rule 11, 12, 13 and 14 of the Rules-2011 failing which necessary action including imposition of penalties and re-suspension of their registration shall be initiated as per law. Please note that the returns filed by the registered person will be subjected to assessment under the relevant provisions of the Act-2011.

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

(Mehrab Khan)  
Assistant Commissioner (Unit-3)



To,  
M/S. Prime Constructors (Private)  
Limited,  
SNTN: 2579435-3  
Office No.302, Sky Mark Tower, off Shahra-e-Faisal,  
Karachi.

**Copy for Information to:**

1. SA to Chairman, Sindh Revenue Board, Karachi,
2. The Senior Member (Ops), Sindh Revenue Board,
3. The Commissioner-III, Sindh Revenue Board,
4. The Project Manager, PRAL, Sindh Revenue Board,
5. Deputy Commissioner (IT), SRB, for placing it on SRB website.
6. Manager Call Centre, SRB.
7. Cluster Head (Unit-03), SRB

(Mehrab Khan)  
Assistant Commissioner (Unit-03)

