



NO.SRB.SKR/COM-IV/DCU-33/SoR/2018/19046

GOVERNMENT OF SINDH

**Sindh Revenue Board**

Dated: 14.11.2018

**M/s. Budha & Company**

C/o Security Department, Mari Gas Company Ltd,  
Daharki, District Ghotki

**SUBJECT:- SUSPENSION OF REGISTRATION OF M/S. BUDHA & COMPANY  
(SNTN- S7347910-4)**

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, 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. During the scrutiny of your tax profile reveals that you have failed:**

a) to make the payment of 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, pertaining to the **tax-period March-2017 to December-2017**. The person has also failed to comply with section 9 and section17 of the Act, 2011 read with the relevant provisions of the Rules, 2011;

b) to e-file true and correct 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-period March-2017 to December-2017**.

3. Thus, you have violated Section 2(55A), 2(94), 9, 17 and 30 of the Act, 2011 and rule 12, 13 and 14 of the Rules, 2011 and have failed to comply with your obligation under this act.

4. Now, this notice is being issued to you under Section 25(3) of the 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 the following remedial actions on or before **20.11.2018**;

a) to discharge all your sales tax liability along with default surcharge under section 44 of the Act, 2011 and deposit the same in the Government of Sindh head of account B-02384.

b) to e-file the true and correct monthly Sindh Sales Tax returns (Form SST-03) for the said tax-period March-2017 to December-2017.

5. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **20.11.2018**, your case shall be further proceeding for cancellation of your registration with SRB.

6. This notice and suspension of registration are without prejudice to the penal action, prosecution action and recovery action as may be taken against **M/s. Budha & Company** in accordance with the provisions of the Act or the Rules.

(**Mir Abdul Allam Pechuho**)  
Deputy Commissioner (Unit-33)

**Copy for information and necessary action to:**

1. SA to Chairman, Sindh Revenue Board, Karachi.
2. The Senior Advisor (Tax Policy) / Member (Operation), Sindh Revenue Board, Karachi.
3. The Commissioner-IV, Sindh Revenue Board, Hyderabad & Sukkur Region.
4. **The Project Manager - PRAL, Sindh Revenue Board, Karachi.**
5. ✓ Deputy Commissioner (IT), SRB, for placing it on SRB website.
6. Manager Call Centre, Sindh Revenue Board, Karachi.
7. Service Recipient, M/s. Mari Petroleum Company Limited.

(**Mir Abdul Allam Pechuho**)  
Deputy Commissioner (Unit-33)





NO.SRB.SKR/COM-IV/DCU-33/SoR/2018/ 19045

GOVERNMENT OF SINDH

**Sindh Revenue Board**

Dated: 14.11.2018

Mr. Bhai Khan Mahar

**M/s. Alam & Company**

C/o Security Department, Mari Gas Company Ltd,  
Daharki, District Ghotki

**SUBJECT:- SUSPENSION OF REGISTRATION OF M/S. ALAM & COMPANY  
(SNTN- S4430598-2)**

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, 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. During the scrutiny of your tax profile reveals that you have failed:**

a) to make the payment of 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, pertaining to the **tax-period January-2016 to December-2017**. The person has also failed to comply with section 9 and section17 of the Act, 2011 read with the relevant provisions of the Rules, 2011;

b) to e-file true and correct 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-period January-2016 to December-2017**.

3. Thus, you have violated Section 2(55A), 2(94), 9, 17 and 30 of the Act, 2011 and rule 12, 13 and 14 of the Rules, 2011 and have failed to comply with your obligation under this act.

4. Now, this notice is being issued to you under Section 25(3) of the 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 the following remedial actions on or before **20.11.2018**;

a) to discharge all your sales tax liability along with default surcharge under section 44 of the Act, 2011 and deposit the same in the Government of Sindh head of account B-02384.

b) to e-file the true and correct monthly Sindh Sales Tax returns (Form SST-03) for the said tax-period January-2016 to December-2017.