



NO.SRB-COM-IV/AC-Unit-03A/2023/196970

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

2<sup>nd</sup> Floor Shaheen Complex,  
M.R Kiyani Road, Karachi

**Dated: 14-06-2023**

**ORDER FOR RESTORATION OF SUSPENSION OF  
M/S M. AKHTAR ENTERPRISES**

Name & NTN of Person Suspended:	M/s. M. Akhtar Enterprises SNTN: S3145113-6
Address:	Quarter No. D 1/2, Civil Line, Nappiar Barrick Near Jinnah Hospital, Saddar, Karachi.
Date of Institution:	23-11-2017.
Reason for Suspension	Non-filing of Monthly Sindh Sales Tax Returns.

M/s. M. Akhtar Enterprises (herein after referred to as “the registered person”) bearing NTN: S3145113-6 is registered in the category of “Services provided or Rendered by Persons Engaged in Contractual Execution of Work or Furnishing Supplies” falling under the tariff heading (9809.0000) of the Sindh sales tax on services Act, 2011 (hereinafter referred to as “the Act, 2011”).

2. The record available with this office reveals that the registered person had failed to file monthly Sindh sales tax returns for four consecutive tax-periods after getting voluntary registration with SRB on 24-05-2017. Hence, the registration of the RP was suspended under section 25 of the Act, 2011 read with Circular No. 02 of 2013 and Rule 10 of the Rules, 2011 w.e.f 28-11-2017 on grounds that registered person had failed to:

- to e-file true & correct monthly 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 four consecutive tax-periods.

3. The RP was further advised to take certain remedial actions, as mentioned below so that the suspension may be revoked:-

- to discharge all your sales tax liability along with default surcharge under section 44 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 true and correct monthly Sindh sales tax returns (Form SST-03) for the said tax periods.

4. The RP has requested for activation of their SNTN # 3145113-6 in the name of M/s M. Akhtar Enterprises vide letter dated 30-05-2023. They have stated that due to no business activity, they could not file return declarations in SRB. Accordingly, their registration was suspended. They

have requested to restore/activate their registration. They have also submitted Income Tax Returns for the year ended 2019, 2020, 2021 and 2022.

5. The available record including Income Tax Returns for the period 2019 to 2022 shows that there is no business activity of the RP during the said periods. Further, no such amount has been declared by the service recipients in their monthly statements (Annexure-A of others and Withholding Statements) against the RP during the said periods.

6. In view of above, the submissions of the registered person are perused within the purview of the Act-2011. It is concluded that, as a matter of procedure, on suspension of registration of taxpayer, the complete tax profile of registered person is blocked on SRB's i.srb portal due to which the taxpayer can neither e-file the return nor can generate the PSID on their SNTN. Hence, their future business activity may be stalled due to suspended SRB profile. Therefore, taking a lenient view, the suspension of the registered person, made vide letter dated 23-11-2017, is hereby **revoked with immediate effect**.

7. The registered person is advised in their own interest to e-file SST returns for all the tax-periods till date at the earliest. In case of failure to fulfil the stated remedial actions, registration of taxpayer may be subject to suspension again besides initiation of penal proceedings under the relevant provisions of the Act, 2011.

8. This order contains Two (02) pages, each bearing my seal and initial.

**MUHAMMAD ALI SIDDIQUI**  
Assistant Commissioner (Unit-03-A)

**Copy for Information to:**

1. The Commissioner-IV, Sindh Revenue Board, Karachi.
2. The Deputy Commissioner, Unit-03A, SRB, Karachi.
3. Mr. Shahid-ul-Ghani, Deputy Commissioner IT, SRB, for placing it on SRB website.
4. Mr. Shaiq Jafri, Chief Manager, PRAL in SRB.
5. Manager Call Centre, SRB.
6. M/s M Akhter Enterprises.

**MUHAMMAD ALI SIDDIQUI**  
Assistant Commissioner (Unit-03A)

