



OFFICE OF THE
DEPUTY COMMISSIONER
SINDH REVENUE BOARD
GOVERNMENT OF SINDH

NO.SRB/COM-SUK/COB/2023/82627

Dated: 15th March, 2023

Mr. Muhammad Shaban Qureshi
M/s. Tawakkal Enterprises & Co.
Village Azizabad, Qureshi Goth, Old Sukkur,
NTN: 2649739-5
Contact # 0300 3283344

Subject: ORDER FOR SUSPENSION OF REGISTRATION OF M/S. TAWAKKAL ENTERPRISES & CO. (SNTN # S2649739-5)

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. This is to inform you that all the persons registered with the Sindh Revenue Board under the provisions of section 24, 24A or 24B of the Act, 2011 are required to furnish a true and correct return in the prescribed form as required under section 30 of the Act, 2011 read with rule 12 of the Rules, 2011, in the time and manner as prescribed under rule 13 of the Rules, 2011.

3. Scrutiny of your tax profile reveals that you have failed to e-file SST returns for the consecutive 11 tax periods from March, 2022 to January, 2023 thus violating section 30 of the Act, 2011 read with rules 11, 12, 13 of the rules, 2011 which invites the penalty prescribed under serial no. 2 of the section 43 of the Act, 2011 which worked out to be Rs. 110,000/- (10,000 * 11).

4. Non-filing of true and correct 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.

5. Now, this order 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 21st March, 2023;

- 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

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