



NO.SRB-COM-II/AC-03/COB/2018-19/3893
SINDH REVENUE BOARD
GOVERNMENT OF SINDH
Karachi, Dated 15th April, 2019.

Assistant Commissioner - 3

M/s. H.N. Associates (Private) Limited,
SNTN: S 7600164-6
Suite No. 23-F, Main Khayaban-E-Jami,
Phase-II, DHA, Karachi
0321 9246770

Confidential

Subject: **NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. H.N. ASSOCIATES (PRIVATE) LIMITED (SNTN: S 7600164-6).**

Whereas, section 25 (1) (a) (ii) of the Sindh Sales Tax on Services Act, 2011 (hereinafter "Act, 2011") provides that registration of a registered person can be suspended where the registered person has failed to comply with its obligations under this Act. Rule 10 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter "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, **or non-filing of returns for four consecutive tax periods**, 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. Whereas, scrutiny of your tax profile reveals that you have failed 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 Mar' 18 to Feb' 19. This is the serious violation of the above referred statutory provisions of the Act, 2011 and the Rules made thereunder.

3. Now, this notice is being issued to you under section 25 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 by 22nd April, 2019:

- to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods Mar' 18 to Feb' 19.
- to deposit Government dues (if any) in the Government of Sindh's Head of Account "B-02384".

4. In case of non-satisfactory response or failure to take remedial measures suggested above on or before 22nd April, 2019, your case shall be further proceed for cancellation of your registration with SRB.

Assistant Commissioner
Sindh Revenue Board

5. 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. H.N. Associates (Private) Limited, in accordance with the provision of the Act and the Rules.

(Ameet Kumar)
Assistant Commissioner (Unit-3)

Copy for Information to:

1. Commissioner-II, SRB
2. Cluster In-charge (Unit-03)
3. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
4. Deputy Commissioner (IT), SRB, for placing it on SRB website.


(Ameet Kumar)
Assistant Commissioner (Unit-3)
Assistant Commissioner
Sindh Revenue Board