



No. SRB/KHI/UNIT-29/2021-22/111421  
**GOVERNMENT OF SINDH**  
**SINDH REVENUE BOARD**  
Commissionerate – III  
Shaheen Complex, 2<sup>nd</sup> Floor, Karachi  
Dated: 15<sup>th</sup> April, 2022

**Mr. Ghulam Yazdani**  
**M/s. CHANGAN YAZDANI MOTORS**  
**(PRIVATE) LIMITED**  
NTN: 5298225-6  
Plot No H-3/B, Industrial Area, Sector 5,  
Chowrangi EBM Cause Way, Korangi,  
Karachi

Subject: **ORDER FOR SUSPENSION OF REGISTRATION OF M/S. CHANGAN YAZDANI MOTORS (PRIVATE) LIMITED (SNTN: 5298225-6).**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (referred to as "Act, 2011"), which provides that registration of a registered person may be suspended where the registered person "has failed to comply with its obligations under this Act". The relevant provision for the sake of clarity is reproduced as under:

**Section 25. Suspension of registration... (1)**

- a) *the Board or any officer of the SRB, authorized by the Board in this behalf, may suspend the registration of a person if it believes that the person---*
- i. ....
  - ii. *failed to comply with its obligations under this Act;"*

2. In addition to the above stated provision, rule 10 of the Sindh Sales Tax on Services Rules, 2011 (refer to as "Rules, 2011") also provide:

**Rule 10. Suspension and cancellation of the registration. - - (1)**

*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... ..*

3. Perusal of the Sindh sales tax profile of the registered person, it has been observed that the registered person has failed to file their monthly Sindh sales tax return(s) for the tax period(s) from **Nov 2021 to Feb 2022**, 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.

4. It is pertinent to mention that a notice before suspension vide No.SRB/KHI/UNIT-29/2021-22/106922 dated 30<sup>th</sup> March, 2022 was also served to the registered person for compliance by **8-April-2022**. However, it has been regrettably noted that said notice remained un-responded.

5. Now, this order is being issued to you under section 25(3) of the Act, 2011 read with Circular No.02 of 2013 and Rule 10(1) of the Rules, 2011 to the effect that your registration is hereby **suspended** with immediate effect. However, your suspension shall be revoked if you will take remedial actions in the manner prescribed in Act, 2011 and rules made thereunder;

- i. to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods from **Nov 2021 to Feb 2022**.
- ii. to discharge all your sales tax liability along with default surcharge under section 44(1) of the Act, 2011 for aforementioned tax periods and deposit the same in the Government of Sindh head of account B-02384 ---Sindh Sales Tax on Services.

6. This **order of suspension** is without prejudice to the penal action, prosecution and recovery as may be taken against M/s. Changan Yazdani Motors (Private) Limited in accordance with the provisions of the Act, 2011 and the relevant rules of Rules, 2011.

7. Copy of this order is also forwarded taxpayer's registered email ID [aghaasaboor@gmail.com](mailto:aghaasaboor@gmail.com) in terms of section 75 of the Act, 2011 and the rule made thereunder.

(Zohaib Athar)  
Assistant Commissioner (Unit-29)

**Copy for Information to:**

1. The Member (Operations), Sindh Revenue Board, Karachi.
2. The Commissioner-III, Sindh Revenue Board, Karachi.
3. The C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
4. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
- ✓ 5. Head of (I.T), Sindh Revenue Board, for placing it on SRB website.
6. Manager Call Centre, Sindh Revenue Board, Karachi.
7. Cluster-in-Charge Unit 29, Sindh Revenue Board, Karachi.

(Zohaib Athar)  
Assistant Commissioner (Unit-29)

