

**Dated: September 15, 2020****ORDER FOR WITHDRAWAL OF SUSPENSION**

Name & NTN of the Person Suspended	M/s Versatile Construction Company (NTN: 7431033-3)
Address	House No. 405, Prince Villas, Gulistan-e-Sajjad, Hyderabad
Date of Institution	29-04-2020
Brief Description	Non-compliance of the provisions of sections 17 & 30 of the SST Act, 2011 and rules made thereunder

BRIEF FACTS OF THE CASE:

M/s Versatile Construction Company, holding NTN: 7431033-3, are registered for Sindh sales tax on services under the service category of "Construction Services (tariff heading 9824.0000)". The persons registered for Sindh Sales Tax on Services under section 24, 24A or 24B are required to e-file true and correct monthly sales tax returns under section 30 of the Sindh Sales Tax on Services Act, 2011 (hereinafter "the Act, 2011") read with rule 13 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter "the Rules, 2011"), for the tax period by the 18th day of the month following the tax period to which it relates. Moreover, the person is also required to deposit due SST amount payable on rendering or providing taxable services in Sindh province in terms of section 3, 4, 5, 8, 9 and 17 of the Act, 2011 read with rule 14 of the Rules, 2011.

2. Scrutiny of the online record of SRB showed that the aforesaid person did not deposit the due amount of Sindh sales tax, if any, for the tax periods Oct-17, Mar-18, Sep-18 & Aug-19 to Feb-20 and did not e-file their monthly sales tax return for the tax periods Oct-17, Mar-18, Sep-18 & Aug-19 to Feb-20, which is in violation of sections 17 and 30 respectively of the Act, 2011 and rules made thereunder.

3. Accordingly, this office letter vide No. SRB-COM(HYD)/AC-I/UNIT-34/SUSPENSION/2019-20/3311 dated 29-04-2020 was shared with the request to place their SRB registration under suspension in terms of Section 25(1)(a)(ii) of the Act, 2011 and the Rules made thereunder.

4. The registered person attended the office on 10-09-2020 and submitted a reply letter vide No. Nil dated Nil, received in this office on 10-09-2020. He informed that he did not carry out any economic activity causing the liability of SST thereon. He further informed that he is a bona fide taxpayer and abides by the rules in letter and spirit. He insisted that due to the pandemic and lockdowns, he could not e-file his return. In this regard, the said person deposited penalty of Rs 10,000/- vide CPR No. S1-20200910-0014-1143420 dated 10-09-2020 for non-filing of monthly sales tax returns. He further assured that he would comply with all the rules of SRB and promised to refrain from repeating the similar default in future.

5. In view of above, it is requested that the SRB registration of M/s Versatile Construction Company, holding NTN: 7431033-3, may be restored with immediate effect, under intimation to the undersigned, so that the taxpayer may be able to e-file his due Sindh sales tax returns and pay the due amount of Sindh sales tax in the normal course henceforth.

6. M/s Versatile Construction Company are required to immediately deposit the due amount of SST, if any, and e-file their monthly sales tax returns for the aforesaid tax periods after restoration of their suspended registration.

7. This order contains two (02) pages, each bears my official seal and initial.

(Nasir Bachani)

Assistant Commissioner

Mr. Shaiq Jaffri,
Project Manager-PRAL,
Sindh Revenue Board,
Karachi.

Copy for kind information and necessary action to:-

- i) The Commissioner (Hyderabad), SRB, Hyderabad
- ii) Deputy Commissioner (IT), SRB, for placing it on SRB website
- iii) M/s Versatile Construction Company, House No. 405, Prince Villas, Gulistan-e-Sajjad, Hyderabad

(Nasir Bachani)

Assistant Commissioner
Assistant Commissioner
Sindh Revenue Board
SRB-Hyderabad.