



NO.SRB-COM-IV/AC-Unit-03A/2023/ 200852

GOVERNMENT OF SINDH
SINDH REVENUE BOARD
2nd Floor Shaheen Complex,
M.R Kiyani Road, Karachi

Dated: 15-08-2023

**ORDER FOR RESTORATION OF SUSPENSION OF
M/S AHMED BAKSH CONSTRUCTION COMPANY**

Name & NTN of Person Suspended:	M/s. Ahmed Baksh Construction Company SNTN: 2271921-7
Address:	Banglow No. 9 Kalpar House Kalpar Colony Sui, Balochistan.
Reason for Suspension	Non-filing of Monthly Sindh Sales Tax Returns.

M/s. Ahmed Baksh Construction Company (herein after referred to as “the registered person”) bearing NTN: S2271921 is registered in the category of “Services provided or Rendered by Persons Engaged in Construction Services” falling under the tariff heading (9824.0000) 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 22-08-2014. 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 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 # 2271921-7 in the name of M/s Ahmed Baksh Construction Company vide hearing dated 15-08-2023. They have stated that company has not done any business activity in the province of Sindh since the date of registration. 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 2017, 2018, 2019, 2020, 2021, and 2022.

5. The scrutiny of SRB profile of the registered person reveals that they had short-declared SST of Rs. 358,884/-. The said amount has attracted default surcharge of Rs. 306,326/- as per the provisions of the Act- 2011. The total short-paid amounts to Rs. 665,210/-. The registered person has paid the amount of Rs. 660,210/- vide Pay-Orders bearing No. 25973211 amounting to Rs. 50,382/-, No. 25973210 amounting to Rs. 565,944/- and No. 25973212 amounting to Rs. 43,884/-. They have further submitted post-dated cheque amounting to Rs. 5,000/- in favor of SRB.

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 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. Moreover, in case any SST liability arises at any stage in future, the RP is required to discharge the same along-with penalties and default surcharge under 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. Ahmad Baksh Construction Company

MUHAMMAD ALI SIDDIQUI
Assistant Commissioner (Unit-03A)

