



NO.SRB-COM-II/Unit-23(T)/2020/1252

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Commissionerate-III  
Shaheen Complex, 9<sup>th</sup> Floor, Karachi.  
Dated, the 16<sup>TH</sup> January, 2020

**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s. S S Enterprises , SNTN# S1052177
Address:	Office No.319 & 321, 3 <sup>rd</sup> Floor, Kehkshan Mall, Tariq Road, PECHS, Karachi
Date of Institution:	31-12-2019
Reason for Suspension	Non-compliance of the provisions of section 9, 13 & 17 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	July, 2014 to September, 2019

Brief facts of the case are that M/s. S S Enterprises have got voluntarily registration with SRB under service category of Inter city transportation or carriage of goods” of tariff heading 9836:0000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011. It was observed from their monthly SST returns filed during September, 2014 up to September, 2019, that they have claimed withholding adjustment of Rs.12,060,538/- on invoices issued to m/S. Engro Fertilizers Ltd. However, the records revealed that the aforesaid service recipient had declared and deposited SST of Rs.11,545,684/- only on account of invoices of M/s. S S Enterprises , which shows short payment of SST of Rs.514,684

3. M/s. S S Enterprises were required vide letter dated 18<sup>th</sup> December, 2019, to submit Tax Deduction Certificates (Form SSTWH-06) in order to justify their declaration and to recover the aforesaid short paid amount. However, they failed to do so. Whereas, under section 16 of the Act both service provider and service recipient are jointly and severally liable to pay the SST amount of the taxable services which has remain unpaid. Hencefore, the non-submission of income tax return and non-submission of evidences of payments received thereon showed that they have intentionally made short payment of SST.

4. Accordingly, a notice bearing NO.-COM-II/UNIT-23/TRAN/2019-20/1107 dated 31-12-2019 was served upon them under section 25 of the Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Sindh Sales Tax on Services Rules, 2011 whereby the registration of M/s. S S Enterprises were temporarily suspended for violation of aforesaid provisions of the law. Moreover, they were required to submit aforesaid withholding certificates with copies of Income Tax Returns.

5. Mr. Abdul Rahim of M/s. Zulfiqar Ali & Co appeared and submitted written reply dated 15<sup>th</sup> January, 2020 along with Tax Deduction report and income tax returns. He submitted that the company is facing hardship due to suspension of registration and stoppage of payment by their clients. He submitted the company has approached the service recipient for providing SST deduction certificate but they did not issue, therefore, the same could not be submitted within time to SRB. He submitted that there is no short payment on their part and requested for revoking suspension with assurance that he will provide all information/documents within 10 days.

6. Since M/s. S S Enterprises have made partial compliance and submitted copies of income tax returns of 2016-17 & 2017-18, and have assured of full compliance of the provisions of the Act-2011 and submission of requisite records/information, therefore, taking a lenient view and for purpose of carrying on their business activity, the request is considered and the suspension of M/s. S S Enterprises is hereby **revoked with immediate effect**. They are ordered to submit copies of all sales tax returns filed with other sales tax authorities with detailed summary list of all invoices issued during July, 2016 to September, 2019, and copies of income tax returns of 2014-15 and 2015-16 within ten (10) days from the receipt of this order.

7. This order contains two (02) pages, each bearing my seal and signature.

(Muhammad Yousuf Bukhari)  
Assistant Commissioner (Unit-23)

**Mr. Shaiq Jafri,**  
Chief Manager,  
PRAL in SRB.

Copy for information forwarded to:

1. The Commissioner-III, SRB, Karachi
2. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
3. C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
4. M/s. Engro Fertilizers Ltd. 7<sup>th</sup> floor, The Harbour Front Building, HC#3 Marine Drive, Clifton Block-4, Clifton Road, Karachi
5. Office Copy

(Muhammad Yousuf Bukhari)  
Assistant Commissioner (Unit-23)