



OFFICE OF THE  
DEPUTY COMMISSIONER  
SINDH REVENUE BOARD  
GOVERNMENT OF SINDH

NO.SRB/COM-SUK/CE/2023 **63344**

Dated: 16<sup>th</sup> January, 2023

**M/s. Haji Sardar & Sons**

Office # 1, Near OGDCL SP/5, Guddu 3G Project, Daharki  
SNTN # 1726625-4

**M/s. Haji Sardar & Sons**

Office # 4C, Block # 12C, G-II/3, Islamabad.  
SNTN # 1726625-4

Subject: **NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. HAJI SARDAR & SONS (SNTN # S1726625-4)**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (*the "Act-2011"*) provides that registration of a registered person can be suspended where registered person "has failed to comply with its obligations under this Act". Rule 10 of the Sindh Sales Tax on Services Rules, 2011 (*the "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, 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. During the scrutiny of monthly SST returns filed by M/s. Oil & Gas Development Company Limited ("OGDCL"), it has been revealed that you have provided the taxable services to M/s. OGDCL amounting to Rs. 49,027,287/- involving SST amount of Rs. 6,373,547/- for the tax periods April, 2018 to August, 2019. However, amount of Rs. 3,191,005/- has already been withheld by your service recipient. Hence the SST liability due on your part is Rs. 3,182,542/- (6,373,547-3,191,005).

3. Whereas, scrutiny of your tax profile reveals that you have only paid amount of Rs. 1,982,600/- in SRB's Account. Hence, you failed to make the payment of Sindh sales tax on services amounting to **Rs. 1,199,942/-** as required under section 9 and 17 of the Act-2011, read with rule 14 of Rules-2011, pertaining to the tax period from April, 2018 to August, 2019 despite of various notice being issued to you including notice No.SRB.SKR-CE-184/260/1309 dated 05.06.2021 read with notice No.SRB-SKR-CE-184/260/969 dated 30.04.2022.

4. Non-payment of SST within the time and manner prescribed under the law is contravention of aforesaid provisions of the Act-2011 and the rules made thereunder.

5. Now, this notice is being issued to you under section 25 of Act-2011 read with Circular No.02 of 2013 and Rule 10 of the Rules-2011 to the effect that your registration is hereby

Address: Bungalow No.A-04, Jaffria Cooperative Housing Society, Opposite Magsi Kanta, Shikarpur road, Sukkur

Tel: 071-9330994-5

Email: [murtaza.shar@srb.gos.pk](mailto:murtaza.shar@srb.gos.pk)

Website: [www.srb.gos.pk](http://www.srb.gos.pk)

suspended with immediate effect. However, your suspension shall be revoked if you take following remedial actions by 24<sup>th</sup> January, 2023;

- to discharge all your sales tax liability along with default surcharge under section 44 of the Act-2011 for aforementioned tax periods and deposit the same in the Government of Sindh head of account B-02384.

6. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before 24<sup>th</sup> January 2023, your case shall be further preceded for cancellation of your registration with SRB.

7. This notice and suspension of registration are without prejudice to the penal action, prosecution action and recovery action as may be taken against you in accordance with the provisions of the Act or the Rules.

  
**GHULAM MURTAZA SHAR**  
Deputy Commissioner (Sukkur-Region)

**Copy for information to:**

- The Commissioner-SRB, Sukkur.
- Mr. Shafiq Jafri, Chief Manager, PRAL, SRB. *(for suspending the registration of registered person)*
- Mr. Shahid-ul-Ghani, Head of IT, SRB. *(for placing it on SRB website).*
- **M/s. Oil And Gas Development Company Limited**, OGDCL House, Jinnah Avenue, Blue Area, Islamabad, *is hereby requested to hold the payment due to the registered person, if any, until all the Sindh Sales tax dues are cleared.*

No.#	63612
Date:	18/01/23
Received by:	Lei
Name & Sign Sindh Revenue Board	

