



OFFICE OF THE
DEPUTY COMMISSIONER
SINDH REVENUE BOARD
GOVERNMENT OF SINDH

NO.SRB/COM-SUK/COB/2023/83376

Dated: 16th March, 2023

M/s. Hafiz & Company Contractor Jung Pvt. Ltd.,
Office # 01, Jung Colony, Daharki, Dist. Ghotki.
SNTN # 5333144-5
Contact # 0305 9819671

Subject: **ORDER FOR SUSPENSION OF REGISTRATION OF M/S. HAFIZ & COMPANY CONTRACTOR JUNG (PRIVATE) LIMITED (SNTN # S7165219-4).**


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 the monthly SST Returns filed by M/s. Engro Fertilizers Ltd. (SNTN # 3378860) for the tax periods April, 2020 to January, 2023, it has been revealed that you have provided the taxable services amounting to Rs. 257,261,370/- involving SST amount of Rs. 32,802,757/-. It was further transpired that the service recipient has already withheld and paid the SST amount of Rs. 6,688,796/- Accordingly, SST liability on your part was Rs. 26,113,961/- (32,802,757-6,688,796). However, you have failed to declare and pay any amount in SRB's Account. Hence you have made a short payment of Rs. 26,113,961/-. Notice No. SRB/COM-SUK/COB/2022/43539 dated 23.11.2022 was issued to M/s. Hafiz & Company Contractor Jung Pvt. Ltd. ("*Registered Person*") for short payment of SST but it is regretted to state that the registered person failed provide any response to the notice. Furthermore, the registered person also failed to e-file SST returns for the 44 consecutive tax periods from June, 2019 to January, 2023 despite providing taxable services.

3. Non-payment of SST and Non-Filing of True and correct SST Returns within the time and manner prescribed under the law is contravention of section 8, 9, 17, 30 of the Act-2011 and the rules 11, 12, 13, 14 of the Rules, 2011.

4. Now, this order 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 suspended with immediate effect. However, your suspension shall be revoked if you take following remedial actions by **22nd March, 2023**;

Address: Bungalow No.A-04, Jaffria Cooperative Housing Society, Opposite Magsi Kanta, Shikarpur road, Sukkur
Tel: 071-9330994-5 Email: imurtaza.shah@srb.gos.pk Website: www.srb.gos.pk

INWARD
No.# 84821
Date: 20 3 2023
Received by: 
Name & Sgn
Sindh Revenue Board