



OFFICE OF THE
ASSISTANT COMMISSIONER
SINDH REVENUE BOARD
GOVERNMENT OF SINDH

NO.SRB-COM-SKR/AC-33/L&MP-66/2021/781

Dated: 16th April, 2021

GUL PATHAN & SONS (PRIVATE) LIMITED,
Plot No.239, Near Hur Mujahid Petroleum Service,
Choondiko, Nara, Distt: Khairpur.
Contact: 0300 9310645 / 071 5628958

Subject: **ORDER FOR SUSPENSION OF REGISTRATION OF M/S GUL PATHAN & SONS (PRIVATE) LIMITED (SNTN: S7984006-7).**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "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". Further, Rule 10 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "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 or non-filing of returns for four consecutive tax periods, 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. All the registered persons are required to deposit the monthly Sindh sales tax on services as prescribed under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011, read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 within the time prescribed therein and are further required to e-file the monthly SST returns as required under section 30 read with Rule 11, 12, 13 and 14 of the Rules-2011 within three days of due date for payment of tax.

3. Scrutiny of the tax profile of M/s. Gul Pathan & Sons (Private) Limited (SNTN: S7984006-7) reveals that they have failed to e-file true and correct monthly Sindh Sales Tax returns for the tax periods **December-2019 to February-2021** and they have filed all Null SST returns instead of declaring actual revenue earned. Filing of wrong SST Returns and Non-payment of SST within the time and manner prescribed under the law is contravention of abovementioned provisions of the Act-2011 and the rules made thereunder. Record available with this office shows that they have provided or rendered taxable services and charged, collected and withheld the Sindh government revenues, however, did not deposit the same willfully. This office vide letter dated 01.04.2021, informed them regarding short payment of SST which is now amounting to **Rs. 4,593,423/-**. However, the registered person paid no heed to compliance with statutory notice issued under the provisions of the Act-2011 and rules made thereunder and continued non-filing of SST returns (i.e. repeated the offenses listed at Serial No.02, 03 of the table under section 43 of the Act-2011). This shows willful default on part of registered person and same is serious violation of aforesaid provisions of the Act-2011 and the rules made thereunder which is equal to taking the law into hands.

4. NOW, THEREFORE, this notice is being issued under section 25 of the Sindh Sales Tax on Services Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Sindh Sales Tax on Services Rules, 2011 to the effect that registration is hereby suspended with immediate effect. However, the suspension shall be revoked if registered person takes following remedial actions by **22-04-2021**:

- To discharge all Sindh sales tax dues including above SST amount of **Rs.4,593,423/-** along with default surcharge under section 44 of the Act-2011 and penalties under section 43 of the Act-2011 for aforementioned tax periods and deposit the same in Government of Sindh head of account B-02384;
- To e-file all true and correct monthly Sindh sales tax returns for the aforesaid tax periods.

5. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **22-04-2021**, the case shall be further proceeded for cancellation of registration with SRB. If you wish to be heard in person or through your duly authorized representative, you may appear for hearing on **21.04.2021 @ 11:30 AM** in the office of undersigned along with written defence and documentary evidences, if any, in respect of above remedial actions.

6. This order is issued without prejudice to the penal action, prosecution action and recovery action as may be taken in accordance with the provisions of the Act-2011 and the Rules-2011.

(Muhammad Yasir)
Assistant Commissioner (Unit-33)

Copy for information to:

- Commissioner, Sukkur, SRB.
- Mr. Shahid-ul-Ghani, Head of I.T, SRB, for placing it on SRB website.
- Chief Manager, PRAL, Sindh Revenue Board, 6th Floor, Shaheen Complex, M.R Kiyani Road, Karachi, for suspension of registration.
- **M/s. Engro Food Limited** : The Harbor Front Building No.3, 6th Floor, Marine Drive Block-4, Clifton Road, Karachi; *is hereby directed to deduct and hold the payment due to the registered person, if any, until all the Sindh sales tax dues are cleared.*

INWARD	
No.#	108729
Date:	17/4/2021
Received by:	Name & Sign
	Sindh Revenue Board