



OFFICE OF THE  
ASSISTANT COMMISSIONER  
SINDH REVENUE BOARD  
GOVERNMENT OF SINDH

NO.SRB-SKR-CE-183/265/780

Dated: 16<sup>th</sup> April, 2021

**M/s. Ali Anwar Govt Contractor,**  
Mathelo Road, Paro Bhitai Nagar, Ghotki,  
Distt:Ghotki, Sindh  
(SNTN: 1321941-3)  
(Mob. +92, 300, 3199326)

Subject: **ORDER FOR SUSPENSION OF REGISTRATION M/S. ALI ANWAR GOVT CONTRACTOR (SNTN: 1321941-3).**

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". 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. Whereas, every registered person is required to deposit the monthly Sindh sales tax on services as required 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 is 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 of payment of tax.

3. Scrutiny of Withholding statements of following recipients of services shows that you have provided or rendered taxable services whereby you have charged, collected, withheld the Sindh government revenue, however, neither you have paid the taxes nor you have declared in your monthly returns. Details are given in the following table:

S.No	WHT-NTN	Wht-Name	Tax Period	Invoice Date	Value of Services	Taxable Amount	Deducted Tax	Not Paid
1	3652565-7	Deharki Sugar Mills (Pvt.) Limited	201712	27/12/2017	3,905,234	507,680	101,536	406,144
2	3652565-7	Deharki Sugar Mills (Pvt.) Limited	201712	31/12/2017	7,921,865	1,029,842	205,968	823,874
3	3652565-7	Deharki Sugar Mills (Pvt.) Limited	201805	31/12/2017	7,921,865	1,029,842	823,874	205,968
4	0711003-7	M/S J.D.W Sugar Mills Ltd.	201804	09/04/2018	369,258	48,004	9,601	38,403
<b>Total</b>					<b>20,118,222</b>	<b>2,615,368</b>	<b>1,140,979</b>	<b>1,474,389</b>

4. Despite the fact that you have provided or rendered taxable services and charged/collected Sindh sales tax, however, you have filed Null returns for the tax periods from **September 2016 to February 2021** which is not a true and correct declaration and is amounting to tax fraud under section 2(94) of the said Act-2011. Non-payment of SST and non-filing of SST returns within the time and manner prescribed under the law is contravention of aforesaid provisions of the Act-2011 and the rules made thereunder. Record available with this office shows that you have provided or rendered taxable services and charged, collected and withheld the Sindh government revenues, however, did not deposit the same willfully. Various notices including notice dated 20-02-2020 and 31-01-2020 were served upon you, however, you paid no heed to the

**Address:** Bungalow No.42, Block-B Near NAB Office, Sindhi Muslim Housing Society, Nisar Ahmed Siddiqui Road, Sukkur **Tel:** 071-9310995 **Email:** vickey.dhingra@srb.gos.pk **Website:** www.srb.gos.pk

compliance of the provisions of the Act-2011 and rules made thereunder. This shows willful default on your part 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 the hands.

5. Now, this notice is being issued to you 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 your registration is hereby suspended with immediate effect. However, your suspension shall be revoked if you take following remedial actions by **29-04-2021**;

- to discharge all your Sindh sales tax dues including above SST amount of **Rs. 1,474,389/-** along with default surcharge under section 44 of the Act-2011 and penalties under section 43 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 the monthly SST returns for the tax periods.

6. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **29-04-2021**, your case shall be further proceeded for cancellation of your registration with SRB. If you wish to be heard in person or through your duly authorized representative, you may appear for hearing on **22.04.2021 @ 11:30 AM** in the office of undersigned along with written defence, if any, in respect of above remedial actions.

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-2011 and the Rules-2011.

  
(Vickey K. Dhingra)  
Assistant Commissioner (Unit-33)

**Copy to:**

- Commissioner, SRB, Sukkur.
- Deharki Sugar Mills (Pvt.) Limited, 17 Abid Majeed Road, Cant, Lahore, *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.*
- M/S J.D.W Sugar Mills Ltd, 17 Abid Majeed Road, Cant, Lahore, *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.*
- Chief Manager, PRAL, Sindh Revenue Board, 6th Floor Shaheen Complex, M.R Kiyani Road, Karachi, for suspending the registration of registered person,
- Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.

