

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**Commissionerate – IV
Shaheen Complex, 9th Floor, Karachi.
Dated: 16th May, 2018**M/s. Al-Khalid Agencies For Waste Management**Head office A/521 Block 'D',
North Nazimabad-74400
Karachi.
SNTN: S2141300-2**NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. AL- KHALID AGENCIES FOR WASTE MANAGEMENT (SNTN: S2141300-2).**

Whereas, section 25(1) (a) (ii) of the Sindh Sales Tax on Services Act, 2011 hereinafter "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 "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.

02. Whereas, scrutiny of withholding CPR statement of M/s. **Sindh Solid Waste Management Board** reveals that M/s. Al-Khalid Agencies for Waste Management, have provided taxable services of "Janitorial Services" involving Sindh Sales Tax amounting to **Rs.1,772,236/-**. Detailed breakup is given below in Table -I:

Table-I

Amount in Rupees

Buyer's NTN	Buyer's Name	Tax Period	Value Of Service	SST Involved	SST Withheld	SST Payable
09030708-0	Sindh Solid Waste Management Board	Jan, 2018	3,082,700	308,270	61,654	246,616
09030708-0	Sindh Solid Waste Management Board	March, 2018	19,070,250	1,907,025	381,405	1,525,620
TOTAL			22,152,950	2,215,295	443,059	1,772,236

03. In the view above it is clear that you have declared wrong and false SST returns which exclusively comes under the ambit of tax fraud defined in section 2(94)(c) of the Act, 2011 pertaining to the said tax periods, now you are required to **revise your SST return** and immediately pay/deposit the Sindh sales tax amounting **Rs.1,772, 236/-**

04. Now, this notice is being issued to you under section 25 of the 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 **24th May 2018**;

- To discharge your sales tax liabilities of **Rs. 1,772, 236/-** 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.
- To revise your Sindh sales tax returns and e-file true and correct monthly Sindh sales tax returns (Form SST-03) for the said tax periods.

05. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **24th May, 2018**, your case shall be further proceeded for cancellation of your registration with SRB.

06. This notice and suspension of registration are without prejudice to the penal action, prosecution action and recovery action as may be taken against M/s Al- Khalid Agencies for Waste Management in accordance with the provisions of the Act or the Rules.

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(IRFAN AHMED SOHU)
Assistant Commissioner (Unit-26)

Copy for Information to:

1. Managing Director M/s Sindh Solid Waste Management
2. Secretary M/s Sindh Solid Waste Management.
3. Executive Director Finance, M/s Sindh Solid Waste Management.
4. Mayor, Karachi Metropolitan Corporation (KMC)
5. Deputy Mayor, Karachi Metropolitan Corporation (KMC)
6. The Managing Director, Sindh Public Procurement Regulatory Authority (SPPRA), Karachi.
7. The Accountant General, Karachi.
8. Chief Collector Customs (Enforcement South), Custom House, Karachi.
9. Collector Customs (Preventive), Custom House, Karachi.
10. Chief Commissioner, RTO-I/II/III KARACHI, 6th Floor, Income Tax House, (Income Tax Building), Sharah-e-Kamal Ata Turk, Karachi.
11. The Commissioner-I/II/III/IV/Audit, Sindh Revenue Board, Karachi.
12. The C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
13. The Chief Manager, PRAL, SRB.
14. All Deputy Commissioner/Assistant Commissioners concerned, SRB, Karachi.
- ✓ 15. Deputy Commissioner (IT), SRB, for placing it on SRB website.
16. Manager Call Centre, SRB.
17. Advocate Zubair Ahmed M/s. Ahmed Aga Faquir Muhammad & Co.

(IRFAN AHMED SOHU)
Assistant Commissioner (Unit-26)