



THE PRINCIPAL OFFICER,  
M/S MALIK ASSOCIATES  
SNTN: S2779025  
PLOT NO.L-88 HAMZA BUILDING,  
1ST FLOOR SHIRREEN JINNAH  
COLONY, CLIFTON ROAD, KARACHI

**SUBJECT: NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. MALIK ASSOCIATES (SNTN: 2779025)**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services 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 also provides that where a registered person commits any act of fraud or deliberate and intentional non-payment, short payment or evasion of tax of 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, scrutiny of your tax profile reveals that M/s. Malik Associates have failed:
- to make the payment of 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, pertaining to the tax periods **February, 2017 to August, 2018;**
  - **to declare their taxable services provided during the tax periods from January, 2017 up to August, 2018.**

3. Non-payment of SST and short 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. SRB records revealed that M/S. Total Parco Pakistan Limited and M/S Lucky Cement Limited have acquired services of Rs.698,270,017/- (including SST of Rs.91,510,214/-) from M/s. Malik Associates during Feb-2017 to Aug-2018, and have also paid SST amount of Rs.69,594,506/- to M/s. Malik Associates for onward deposit with SRB. However, M/s. Malik Associates have failed declare any activity in their monthly Sindh sales tax returns and also failed to pay the SST Rs.69,594,506/- as declared by their clients. This is a serious violation of aforesaid provisions of the Act-2011 and the rules made thereunder.


4. 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 M/s. Malik Associates registration is hereby suspended with immediate effect. However, the suspension shall be revoked if you take following remedial actions by **22-10-2018;**

- to discharge all Sindh sales tax dues 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.

- Submit details of all sales and purchase record of above-mentioned tax periods with copies of Income Tax Returns of 2015-16 & 2016-17, and sales tax returns filed with all sales tax authorities other than SRB.

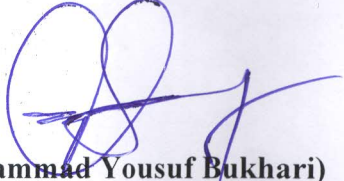
5. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **22-10-2018**, further necessary action shall be taken as envisaged under the Act.

6. 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 M/s. Malik Associates in accordance with the provisions of the Act or the Rules.

  
**(Muhammad Yousuf Bukhari)**  
Assistant Commissioner (Unit-23)

**C.C to;**

1. The Chairperson, Punjab Revenue Authority, PRA House, 5-B, Danapur Road, GOR-I, Lahore.
2. Chief Collector Customs (Enforcement South), Custom House, Karachi.
3. Chief Collector Customs (Preventive South), Custom House, Karachi.
4. Chief Commissioner LTU, PIC Towers, Moulvi Tamizuddin Road, Karachi.
5. Chief Commissioner, RTO-I/II KARACHI, Income Tax House, 6th Floor, Income Tax Building, Sharah-e-Kamal Atta Turk, Karachi.
6. Chief Commissioner, RTO III Karachi, A-335, Jauhar Chowrangi Road, Gulistan-e-Jauhar, Block-16, Karachi.
7. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad.
8. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
9. The Commissioner-I/II/III/IV, Sindh Revenue Board, Karachi.
10. M/S. Total Parco Pakistan Limited, 10 Tariq Block, New Garden Town, Model Town, Lahore.
11. M/S Lucky Cement Limited, 6-A, Muhammad Ali Housing Society, A. Aziz Hashim Tabba Street, Karachi.
12. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
13. C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
14. Mr. Shaiq Jafri, Chief Manager, PRAL in SRB.
15. Manager Call Centre, SRB.
16. D.C (Audit), SRB.

  
**(Muhammad Yousuf Bukhari)**  
Assistant Commissioner (Unit-23)