



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate-III
Shaheen Complex, 9th Floor, Karachi.
Dated the 17th February, 2020

Through Registered Courier:

M/S NEW AL-UMAIR GOODS TRANSPORT CO
SNTN#S 3041865
PLOT NO. 51-A, STREET NO. 02, QUAID-E-AZAM
TRUCK STAND, HAWKS BAY ROAD, KARACHI,

**SUBJECT: NOTICE FOR SUSPENSION OF REGISTRATION OF M/S NEW AL-UMAIR
GOODS TRANSPORT CO (SNTN: S3041865)**

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". The 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 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, scrutiny of your tax profile reveals that you have failed to:

- a. deposit SST amount of **Rs.3,177,092/-** during the tax periods Jan-2019 to Dec-2019 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.
- b. e-file *true and correct SST returns* for the tax period Jan-2019 to Dec-2019 as required under section 30 of the Act-2011 read with rule 12 and 13 of the Rules-2011.

3. Short declaration of sales and non-payment of SST are contraventions of aforesaid provisions of the Act-2011 and the rules made thereunder. Whereas, the information available reveals that you, M/S NEW AL-UMAIR GOODS TRANSPORT CO, have provided taxable services of sales value Rs.45,492,531 (involving SST Rs.5,656,356/-) during tax periods Jan-2019 to Dec-2019 to your clients M/S Habib Oil Mills (Private) Limited, M/S Ismail Industries Limited, M/S Arysta Lifescience Pakistan (Private) Limited and M/S Plastiflex Films (Private) Limited and M/S Sunridge Foods (Private) Limited. Whereas, you have declared sales revenue Rs.21,984,907/- and declared SST Rs.2,479,264/-. Thus, you have short declared sales revenue of **Rs.23,507,624/-** and short-paid **Rs.3,177,092/-** during the tax periods Jan-2019 to Dec-2019 in the Sindh Revenue Board, Government of Sindh Head of Account No.B-02384

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 NEW AL-UMAIR GOODS TRANSPORT CO's **registration is hereby suspended with immediate effect**. However, the suspension shall be revoked if you take following remedial actions by **24-02-2020**;

- a. Discharge all Sindh Sales Tax (SST) dues along with default surcharge under section 44 of the Act-2011 for the tax periods **Jan-2019 to Dec-2019** and deposit the same in the Government of Sindh Head of Account B-02384.
 - b. E-file true and correct monthly Sindh Sales Tax return (Form SST-03) for tax period the **Jan-2019 to Dec-2019** and pay SST thereof, along with default surcharge under section 44 of the Act-2011 read with the rules made thereunder.
 - c. Submit details of all sales and purchase record of the tax period Jan-2019 to Dec-2019 along with the bank statement for the aforesaid tax period and copies of Income Tax Returns for the years 2016-17, 2017-18, & 2018-19
6. The above information at Para 4(c) has been sought under section 52 of the Act-2011. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **24-02-2019**, further necessary action shall be taken against you as envisaged under the Act-2011.
7. 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 NEW AL-UMAIR GOODS TRANSPORT CO in accordance with the provisions of the Act or the Rules.



(TASHKEEL HUSSAIN)
Assistant Commissioner-23

Copy for information forwarded to:

1. The Commissioner-III, Sindh Revenue Board, Karachi.
2. Cluster In-charge (Unit-23), Sindh Revenue Board, Karachi.
- ✓ 3. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
4. Mr. Shaiq Jafri, Chief Manager, PRAL in SRB.
5. M/S Habib Oil Mills (Private) Limited
6. M/S Ismail Industries Limited
7. M/S Arysta Lifescience Pakistan (Private) Limited
8. M/S Plastiflex Films (Private) Limited
9. M/S Sunridge Foods (Private) Limited



(TASHKEEL HUSSAIN)
Assistant Commissioner-23