



OFFICE OF THE
DEPUTY COMMISSIONER
SINDH REVENUE BOARD
GOVERNMENT OF SINDH

NO.SRB/COM-SUK/CE/2023/23895

Dated: 17th March, 2023

M/s. Farooq Electric Services

Baloch Colony, Daharki.

SNTN # 2897236

Contact # 0333 7241476

Subject: **ORDER FOR SUSPENSION OF REGISTRATION OF M/S. FAROOQ ELECTRIC SERVICES (SNTN # S2897236-8)**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (*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 (*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, 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. During the scrutiny of the monthly SST Returns filed by M/s. Engro Fertilizers Limited (*"Engro"*) bearing NTN # 3378860, it has been revealed that you have provided the taxable services to Engro amounting to Rs. 66,616,108/- involving SST amount of Rs. 8,654,021/- during the tax periods **March, 2021 to August, 2022**. It was further transpired that the service recipient has already withheld and paid the SST amount of Rs. 1,768,063/- Accordingly, SST liability on your part is Rs. 6,885,958/- (8,654,021-1,768,063). However, you have only paid Rs. 3,733,108/- in SRB's Head of Account. Hence, you have made short payment of Rs. 3,152,850/- thus contravened the provisions of section 3, 8, 9, 17 and 30 of the Act, 2011 read with rules as prescribed thereunder. (*Details of the working mentioned in the table below*).

S. No.	Name of Service Recipients	NTN	Purchased Value	SST Amount	SST Withheld	SST Unpaid
1	ENGRO FERTILIZERS LIMITED	3378860	66,616,108	8,654,021	1,768,063	6,885,958
Less: Paid						3,733,108
Short Paid						3,152,850

3. Whereas, scrutiny of your tax profile reveals that you have failed:

- to make the payment of Sindh sales tax on services amounting to **Rs. 3,152,850/-** (6,885,958-3,733,108) as required under section 9 and 17 of the Act-2011, read

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