



NO. SRB-COM-III/Unit-7/2018-19/1412

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Commissionerate – III  
Shaheen Complex, 12<sup>th</sup> Floor, Karachi  
Dated: 17<sup>th</sup> June, 2019

To,  
**M/s. S.GHULAM MUHAMMAD AND CO**  
**SNTN: 3360653**  
HOUSE NO 17 JAKSON BAZAR PEER  
GAYAB SHAH ROAD KIMARI, KARACHI

Subject: **NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. S.GHULAM MUHAMMAD AND CO (SNTN: 3360653)**

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 or non-filing of returns for four consecutive tax period, 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. The SRB record shows that M/s S.GHULAM MUHAMMAD AND CO are registered with SRB as Custom agent having SNTN No. 3360653

3. Whereas, scrutiny of your tax profile reveals that you have failed to e-file true and correct Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12 of the Rules, 2011, in the time limitation and the manner as prescribed under rule 13 of the Rules, 2011, for the tax period **Apr-2019, Mar-2019, Feb-2019, Jan-2019, Dec-2018, Nov-2018, Oct-2018, Sep-2018, Aug-2018, Jul-2018, Jun-2018, May-2018, Apr-2018,**

4. 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 action by **25<sup>th</sup> June, 2019**; to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the said tax periods.

5. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **25<sup>th</sup> June, 2019**, your case shall be further proceeding for cancellation/de-registration of your registration with SRB.

Sindh Revenue Board, 12<sup>th</sup> Floor, Shaheen Complex Building, M.R. Kiyani Road, Karachi  
Phone: No.021-99217800 Ext.221, Email: [shafquat.hasnain@srb.gos.pk](mailto:shafquat.hasnain@srb.gos.pk)



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 S.GHULAM MUHAMMAD AND CO in accordance with the provisions of the Act or the Rules.

  
(Sayed Shafquat Hashain Shah)  
Assistant Commissioner (Unit-7)



**Copy for Information to:**

1. The Commissioner-III, Sindh Revenue Board, Karachi.
2. Chief Commissioner, RTO-I/II/III KARACHI, 6<sup>th</sup> Floor, Income Tax House, (Income Tax Building), Sharah-e-Kamal Ata Turk, Karachi.
3. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
4. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad.
5. The Collector, MCC Appraisalment (East), Custom House Karachi with the request to enforce suspension of M/s S.GHULAM MUHAMMAD AND CO having NTN # 3360653 in the WEBOC system.
6. Deputy Collector Licensing, Appraisalment (West), Custom House Karachi with the request to enforce suspension of M/s S.GHULAM MUHAMMAD AND CO having NTN # 3360653 in the WEBOC system.
7. The C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
8. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
9. Deputy Commissioner (IT), SRB, for placing it on SRB website.
10. Manager Call Centre, SRB.
11. Treasury Office, Adhumal Oodharam Quarter, Karachi, Sindh.
12. Karachi Customs Agents Association, Head Office 2nd Floor, Burhani Terrace, Bohri Road, off Eduljee Dinshaw Road, Opp. Custom House, Karachi.