

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**Bungalow No.14-A/1, Defence Officers Housing
Scheme, Phase-1, Cant. HyderabadDated: 17th June, 2020

M/S Muhammad Azam (Government Contractor),
Office No. 14/A, Defence Plaza,
Hyderabad.
SNTN: **(4128217)**

Subject: **NOTICE FOR SUSPENSION OF REGISTRATION OF M/S MUHAMMAD AZAM
(GOVERNMENT CONTRACTOR) (SNTN NO. 4128217).**

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, 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 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 period for **Jan-19 to Apr-20;**
- to e-file the Sindh sales tax return (Form SST-03) as required under section 30 of the Sindh Sales Tax on Services Act, 2011 (Act-2011) read with rule 12 of the Sindh Sales Tax on Services Rules, 2011(Rules-2011), in the time limitation and the manner as prescribed under rule 13 of the Rules-2011, for aforesaid tax period.

3. Non-payment of SST and non-filing of SST returns within the time and manner prescribed under the law is contravention of aforesaid provisions of the Act-2011 and the rules made thereunder. Record available including the input tax claimed by recipients of services shows that you have charged and collected the Sindh sales tax amount, however, failed to deposit the same into the Sindh government head of account. This is 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 your registration is hereby suspended with immediate effect. However, your suspension shall be revoked if you take following remedial actions by **24-06-2020;**

- to discharge all your sales tax liability 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 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 **24-06-2020**, your case shall be further proceeded for cancellation of your registration with SRB.

Assistant Commissioner
Sindh Revenue Board
Hyderabad

6. This notice and suspension of registration are without prejudice to the penal action, prosecution action and recovery action as may be taken against you in accordance with the provisions of the Act or the Rules.

(Javed Ali Hingorjo)
Assistant Commissioner (Unit-34)

C.C to;

1. Mr. Shaiq Jafri, Chief Manager, PRAL in SRB.
2. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
3. Manager Call Centre, SRB.

Javed Ali
17/06/2020
(Javed Ali Hingorjo)
Assistant Commissioner (Unit-34)

Assistant Commissioner
Sindh Revenue Board
Hyderabad.