

**ORDER FOR REVOCATION OF SUSPENSION**

Name, NTN & Address of the Person Suspended	M/s M.Naeem & Sons (SNTN:1226807-7) Flat No.33 Rafique Square Unit No.7 Latifabad.
Category	Contractual Execution- 9809.0000
Brief Description	Non-compliance of the provisions of Section 17 & 30 of SST Act, 2011 and rules made thereunder

BRIEF FACTS OF THE CASE:

M/s M. Naeem & Sons holding NTN: 1226807-7, is registered for Sindh sales tax on services under the service category of “Contractual Execution of work (tariff heading 9809.0000)” and, the persons registered for Sindh Sales Tax on Services under section 24, 24A or 24B are required to e-file true and correct monthly sales tax returns under section 30 of the Sindh Sales Tax on Services Act, 2011 (hereinafter “the Act, 2011”) read with rule 13 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter “the Rules, 2011”), for the tax period by the 18th day of the month following the tax period to which it relates. Moreover, the person is also required to deposit due SST amount payable on rendering or providing taxable services in Sindh province in terms of section 3, 4, 5, 8, 9 and 17 of the Act, 2011 read with rule 14 of the Rules, 2011.


2. Scrutiny of the online record of SRB showed that the aforesaid person did not e-file monthly SST returns for the four succeeding tax periods, which was in violation of Section 30 of the Act, 2011 and rules made thereunder.
3. Accordingly, the registration of the registered person was suspended vide notice No.SRB-COM-II/DC-13Suspension order/01/17-18/262322 dated 23-11-2017 u/s 25 of SST Act, 2011, read with circular No. 02 of 2013 and rule 10 of SST Act, 2011, whereby the registration of registered person was suspended for violation of above mentioned statutory provisions of SST Act, 2011. Moreover, he was required to comply with relevant provisions of SST Act, 2011 and rules made thereunder by e-filing of SST returns, failing which the case was to further proceed for cancellation of registration.
4. The registered person appeared in person for hearing and submitted letter on dated 05-11-2020, wherein they have submitted that in future no default shall be made in filing of monthly returns and

admitted his default on e-filing monthly sales tax returns. The said person realized the mistake and committed to e-file all sales tax returns as required under section 30 of the Act, 2011 and pay all the dues. In this regard, they have deposited penalty amounting to Rs.36,400/- vide CPR No. S1-20201109-0021-1130205 dated 09-11-2020. They further assured that they will not repeat this default in future and shall pay all dues of SST including penalties and short payments if any.

5. I have heard the registered person and came to the conclusion that, as a matter of procedure, on suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID. Therefore, taking a lenient view and for purpose of carrying on their business activity, the suspension of the registered person is hereby **revoked with immediate effect**.

6. M/s M. Naeem & Sons (SNTN:1226807-7), is required to immediately e-file their monthly sales tax returns for the relevant tax periods after restoration of their suspended registration.


7. This order contains two (02) pages; each bears my official seal and initial.


(Javed Ali Hingorjo)
Assistant Commissioner-VI (Unit-34)
Hyderabad Region

Mr. Shaiq Jaffri,
Chief Manager-PRAL,
Sindh Revenue Board,
Karachi.

Copy for kind information and necessary action to:-

- i) Commissioner-Hyderabad, SRB, Hyderabad.
- ii) Deputy Commissioner (IT), SRB, for placing it on SRB website.
- iii) M/s M. Naeem & Sons, Flat No.33 Rafique Square Unit-07 Latifabad.


(Javed Ali Hingorjo)
Assistant Commissioner-VI (Unit-34)
Hyderabad Region

