



No.SRB.COM-II/U-23/TRAN/2019/491

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Commissionerate-II**

Karachi, dated November 18, 2019

THE PRINCIPAL OFFICER
M/S BURSHANE PETROLEUM
PVT LTD.
SNTN: S4338141
26 1 OIL INSTALLATION AREA,
KARACHI

**SUBJECT: NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. BURSHANE
PETROLEUM PVT LTD (SNTN: S4338141)**

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 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 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 periods **February-2019 up to September-2019**;
- 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 the tax periods **February-2019 up to September-2019**.



3. Short declaration of sales and non-payment of SST is contravention of aforesaid provisions of the Act-2011 and the rules made thereunder. Record available shows that **M/s. Hascol Petroleum Limited**, have declared purchases of Rs.310,952,153/- (including SST of Rs.40,423,779/-) from M/s. **Burshane Petroleum Pvt Ltd** during February-2019 to September-2019, and have also paid SST amount of Rs.32,339,023/- to M/s. **Burshane Petroleum Pvt Ltd** for onward payment in SRB's head of account. However, M/s. **Burshane Petroleum Pvt Ltd** have not filed their monthly sales tax returns during February-2019 to September-2019 leading to sales suppression of Rs.**310,952,153/-** and short payment of SST of Rs.**32,339,023/-** This is a serious violation of aforesaid provisions of the Act-2011 and the rules made thereunder.

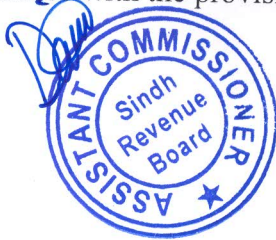
4. Now, this notice is being issued to you under section 25 of the Sindh Sales Tax on Services Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Sindh Sales Tax on

Services Rules, 2011 to the effect that M/s. **Burshane Petroleum Pvt Ltd** registration is hereby suspended with immediate effect. However, the suspension shall be revoked if you take following remedial actions by **28-11-2019**;

- to declare all sales and discharge all Sindh sales tax dues 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.
- Submit summary list along with copies of all invoices (taxable as well as non-taxable) issued during January, 2019 up to September, 2019, copies of sales tax returns filed with other Provincial Sales tax Authorities and copies of Withholding Certificates along with payment proofs in case your SST is withheld

5. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **28-11-2019**, further necessary action shall be taken as envisaged under the Act.

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. **Burshane Petroleum Pvt Ltd** in accordance with the provisions of the Act or the Rules.



(Muhammad Danish Khan)
Assistant Commissioner (Unit-23)

C.C to;

1. The Chairperson, Punjab Revenue Authority, PRA House, 5-B, Danapur Road, GOR-I, Lahore.
2. Chief Collector Customs (Enforcement South), Custom House, Karachi.
3. Chief Collector Customs (Preventive South), Custom House, Karachi.
4. Chief Commissioner LTU, PIC Towers, Moulvi Tamizuddin Road, Karachi.
5. Chief Commissioner, RTO-I/II KARACHI, Income Tax House, 6th Floor, Income Tax Building, Sharah-e-Kamal Atta Turk, Karachi.
6. Chief Commissioner, RTO III Karachi, A-335, Jauhar Chowrangi Road, Gulistan-e-Jauhar, Block-16, Karachi.
7. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad.
8. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
9. The Commissioner-II, Sindh Revenue Board, Karachi.
10. Cluster In-charge (Unit-23)
11. M/s. Hascol Petroleum Limited, Suit No.105-106, G-20, 1st Floor, The Forum, Khayaban-e-Jami Clifton, Karachi.
- ✓ 12. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
13. Mr. Shaiq Jafri, Chief Manager, PRAL in SRB.

(Muhammad Danish Khan)
Assistant Commissioner (Unit-23)