



NO.SRB-COM-MPK/AC-II/RestorationOrder/2020/1361

Dated: January 19, 2021

ORDER FOR WITHDRAWAL OF SUSPENSION

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| Name, SNTN & address of the suspended person | Mr. Rafique C/O M/s Rafique Govt. Contractor Company (SNTN: 7537785-6), Village Vasand Ji Very, P O Chachro, Tharparkar. |
| Service Category | Contractor of Building - 9814.2000 |
| Date of Institution | November 01, 2019 |
| Brief Description | Non-compliance of the provisions of section 30 of SST Act, 2011 and rules made thereunder |

BRIEF FACTS OF THE CASE:

Whereas, M/s. Rafique Govt. Contractor Company, having NTN: 7537785-6, are registered for Sindh sales tax on services, under the service category of "Contractor Building (tariff heading 9814.2000)" and all the person registered for the 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 8, 9 and 17 of the Act, 2011 read with rule 14 of the Rules, 2011.

02. Scrutiny of the online SRB profile of the registered person showed that the registered person did not e-file monthly SST returns for the tax periods August, 2017 to September, 2019, which is serious violation of section 30 of the Act, 2011 and rules made thereunder.

03. Accordingly, a notice was served upon the registered person under section 25 of the Act, 2011, read with the circular No. 02 of 2013 and rule 10 of the Rules, 2011, whereby, the registration of M/s Rafique Govt. Contractor Company was suspended for violation of above mentioned statutory provisions of the Act, 2011. Moreover, the registered person was required to comply with relevant provisions of Act, 2011 and rules made thereunder by e-filing of SST returns, failing to which the case was to further proceed for cancellation of registration.

SRB: Bunglow No. 1340/1, Opp: Gamma Stadium, M. A Jinnah Road, Mirpurkhas

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04. In this context, M/s Tahir Mustafa Soomro submitted, on the behalf of their client (i.e M/s Rafique Govt. Contractor Company), vide letter No. Nil dated 08-01-2021, requested to restore their SRB registration. Wherein, they further submitted that in future, no default shall be made for filing of monthly SST returns and admitted their default for e-filing monthly sales tax returns for the tax periods August, 2017 to September, 2019. The registered person also realized the mistake and committed to e-file all sales tax returns for the aforesaid tax periods, as required under section 30 of the Act, 2011. In this regard, the registered person deposited penalty amounting to Rs. 50,000/- vide CPR No. S1-20201230-0118-1641674 dated 30-12-2020 for non-filing of monthly sales tax returns. He further assured that he would not repeat his default in future and shall pay all dues of the Sindh sales tax including penalties and short payments if any found and as communicated by this office.

05. In view of the foregoing position, the SRB registration of M/s Rafique Govt. Contractor Company, holding SNTN: S7537785-6, may be restored with immediate effect, under intimation to the undersigned, so that the taxpayer may be able to e-file his due Sindh sales tax returns and pay the due SST amount in the normal course henceforth.

06. Furthermore, M/s Rafique Govt. Contractor Company are required to e-file their monthly sales tax returns for the tax periods August, 2017 to December, 2020 after restoration of their suspended registration, *immediately*.

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


(VEESO MAL)

Assistant Commissioner-II
Mirpurkhas Region

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

Copy for kind information and necessary action to:-

- i) Commissioner- Mirpurkhas, SRB;
- ii) Deputy Commissioner (IT), SRB, for placing it on SRB website; and
- iii) Manager Call Center, Karachi SRB




(VEESO MAL)

Assistant Commissioner-II
Mirpurkhas Region