



**ORDER FOR RESTORATION OF SUSPENSION OF
M/S. THE EMINENT ARCHITECTS**

Name & NTN of Person Suspended:	M/s. The Eminent Architects SNTN: S3788917
Address:	Plot No. 16-C Ground Floor, Sun Set Lane-01 Phase-II (Ext), DHA ,Karachi
Reason for Suspension	Non-compliance of the provisions of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder

Whereas, M/s. The Eminent Architects having SNTN: S3788917 are registered with Sindh Revenue Board under the category of “Contractor Of Building” classified under tariff heading 9814.2000 to the second schedule of Sindh Sales Tax on Services Act, 2011 (hereinafter “Act, 2011”).

2. Scrutiny of tax profile revealed that they have failed to deposit the SST as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as “the Act, 2011”) read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as “the Rules, 2011”). Moreover, the registered person has also failed to e-file the correct SST returns as required under Section 30 read with Rule 11,12,13 and 14 of the said Rules, 2011.

3. Accordingly, notice of suspension was served upon the registered person under section 25 of the Act, 2011 read with Circular No. 02 of 2013 and Rule 10 of the Rules, 2011 whereby the registration of M/s. The Eminent Architects was suspended for the violation of aforesaid provisions of the law. Moreover, the registered person was required to comply with the said provision of the Act, 2011 and the rules made thereunder, failing to which the case shall be proceeded for cancelation of registration.

4. M/s. The Eminent Architects appeared and submitted in written that they provided the taxable services to M/s. Agha Khan Education Service, Pakistan which has withheld 100% of tax amount and paid the same accordingly. Further, they submitted that the claim raised owing to the arithmetic errors. Moreover, they have submitted the record of their business for evaluation to this office. Therefore, the matter is under reconciliation. However, in future company would ensure complete compliance to SST Act, 2011 and accordingly to rules made therein.

5. I have heard the representatives of M/s. The Eminent Architects 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 on its NTN. Therefore, taking a lenient view and for purpose of carrying on their business activity and subsequent remedial actions to be taken by the registered person and till the reconciliation of the records, the suspension of the registered person is hereby **revoked with immediate effect**. In case of failing to fulfilment of stated remedial actions, registration of taxpayer may be subject to suspension.

(MUHAMMAD SHOAB IQBAL)

Assistant Commissioner (Unit-03)

Copy for Information to:

1. SA to Chairman, Sindh Revenue Board, Karachi.
2. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
3. Deputy Commissioner (IT), SRB, for placing it on SRB website.