



OFFICE OF THE  
ASSISTANT COMMISSIONER  
SINDH REVENUE BOARD  
GOVERNMENT OF SINDH

NO.SRB-COM-IV/AC-33/SKR/CB-12/2019/ 812

Dated: 20<sup>th</sup> April, 2021

**M/s Abdul Hafeez & Co.,**

Near Khanpur Bus Stand, Ghotki,

Distt: Ghotki, Sindh

Contact: +92, 300, 2780839

Subject: **ORDER FOR SUSPENSION OF REGISTRATION M/S ABDUL HAFEEZ & CO.  
HAVING SNTN # 2754425-7.**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the 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 (hereinafter referred to as "the 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, every registered person is required to deposit the monthly 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 within the time prescribed therein and is further required to e-file the monthly SST returns as required under section 30 read with Rule 11, 12, 13 and 14 of the Rules-2011 within three days of due date of payment of tax.

3. During scrutiny of monthly returns/withholding statements of other registered persons, it is revealed that the you have provided or rendered taxable services whereby you have charged and collected Sindh sales tax. Details are given as under:

S.No.	NTN	Name of Recipient	Tax Period	Invoice No.	Invoice Date	Value of Purchase	Tax Amount	WHT Amount	Not Paid
1	1280225	Agility Logistics (Pvt) Ltd	Aug-19	20617548	31/08/2019	1,269,000	164,970	8,112	156,858
2	1280225	Agility Logistics (Pvt) Ltd	Jun-19	109141	30/06/2019	206,000	26,780	0	26,780
3	1280225	Agility Logistics (Pvt) Ltd	Aug-19	111525	31/08/2019	145,000	18,850	3,770	15,080
4	1280225	Agility Logistics (Pvt) Ltd	Jun-19	109484	30/06/2019	145,000	18,850	11,700	7,150
5	2764711	Dewan Drilling Limited	Sep-19	AHC-24-8-19	24/08/2019	440,600	57,200	11,440	45,760
6	2764711	Dewan Drilling Limited	Sep-19	AHC-23-8-19	23/08/2019	400,000	52,000	10,400	41,600
7	2764711	Dewan Drilling Limited	Nov-18	AHC-09-11-18/1-2	09/11/2018	164,445	21,378	4,276	17,102
8	2764711	Dewan Drilling Limited	Sep-19	AHC-26-8-19	26/08/2019	51,750	6,728	1,346	5,382
9	2764711	Dewan Drilling Limited	Sep-19	AHC-25-8-19	25/08/2019	18,000	2,340	468	1,872
<b>Total</b>						<b>2,839,195</b>	<b>369,096</b>	<b>51,512</b>	<b>317,584</b>

4. However, you have neither declared in the monthly Sindh sales tax returns nor deposited into the Sindh government treasury which is amounting to willful default. Furthermore, you have failed to e-file the monthly Sindh sales tax returns for the tax periods **May 2020, June 2020 and February 2021**. Non-payment of Sindh sales is violation of section 8, 9, 17 of the Act-2011 and the Rules made thereunder. Non-payment of

**Address:** Bungalow Number-42 Block-B Near NAB Office, Sindh Muslim Housing Society, Nisar Ahmed Siddiqui Road, Sukkur. **Tel:** (071-9310995) **Email:** vickey.dhingra@srb.gos.pk **Website:** www.srb.gos.pk

Sindh sales is violation of section 8, 9, 17 of the Act-2011 and the Rules made thereunder. Non-filing of returns and/or non-filing of true and correct returns are violation of section 30 of the Act-2011 read with Rule 11, 12, 13 and 14 of the Rules-2011. Moreover, non-filing of returns for consecutive four tax periods is amounting to tax fraud under section 2(94) of the Act-2011. Notice dated 13-04-2021 and 25-02-2020 were issued, however, you have failed to deposit the above amount of tax into Sindh government treasury.

5. 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 **04-05-2021**;

- to discharge all your Sindh sales tax dues **including above SST amount of Rs.317,584/-** along with default surcharge under section 44 of the Act-2011 and penalties under section 43 of the Act-2011 for aforementioned tax period and deposit the same in the Government of Sindh head of account B-02384.
- To e-file the monthly SST returns for the tax periods.

6. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **04-05-2021**, your case shall be further proceeded for cancellation of your registration with SRB. If you wish to be heard in person or through your duly authorized representative, you may appear for hearing on **27.04.2021 @ 10:30 AM** in the office of undersigned along with written defence, if any, in respect of above remedial actions.


7. 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-2011 and the Rules-2011.

(Vickey K. Dhingra)

Assistant Commissioner (Unit-33)

Copy to:-

- Commissioner, SRB, Sukkur.
- Agility Logistics (Pvt) Ltd, Suite # 205-206, 2nd Floor, Progressive Centre, Block-6, P.E.C.H.S, Shakra-E-Faisal, Karachi, *is hereby directed to deduct and hold the payment due to the registered person, if any, until all the Sindh sales tax dues are cleared.*
- Dewan Drilling Limited, Dewan House, 46 Nazim Ud Din Road, F-7/4, Islamabad, *is hereby directed to deduct and hold the payment due to the registered person, if any, until all the Sindh sales tax dues are cleared.*
- Chief Manager, PRAL, Sindh Revenue Board, 6<sup>th</sup> Floor Shaheen Complex, M.R Kiyani Road, Karachi, for suspending the registration of registered person,
- Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.

No. #	109809
Date:	21-4-21
Received by:	
	Sindh Revenue Board