



OFFICE OF THE
ASSISTANT COMMISSIONER
SINDH REVENUE BOARD
GOVERNMENT OF SINDH

NO. SRB/COM-SUK/Cat-179/HARS/2022/ 32326

Dated: 20th April, 2022

Mr. Saeed Ahmed,
Haji Abdul Rasheed Sons
Engro Chemical Road, Jong Mohallah,
Daharki, Distt:Ghotki, Sindh
(Phone: +92, 300, 9312533)

Subject: **ORDER FOR SUSPENSION OF REGISTRATIONM/S. HAJI ABDUL RASHEED
SONS (SNTN 2799024-9)—[SAEED AHMED—CNIC-4510136757663]**

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. 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. Whereas, M/s. Haji Abdul Rasheed Sons having SNTN# 2799024-9 (hereinafter referred to as “registered person”) is registered with Sindh Revenue Board “SRB” as service provider under service category of “Services provided or rendered by caterers, suppliers of food and drinks [tariff heading 9801.5000]”. During the scrutiny of monthly returns/withholding statement of following recipients of services during the tax periods **July 2014 to February 2022**, it is revealed that you have provided or rendered aforesaid taxable services whereby you have charged and collected Sindh sales tax, however, you have failed to declare and deposit SST amount of **Rs.4,069,993/-** into Sindh Government treasury and continued to withheld with themselves. Invoice-wise details were already furnished vide this office letter of even number dated 12.4.2022.

03. Despite providing or rendering taxable services, registered person filed “Null” returns for the tax periods October 2020 to November 2021, January 2022 to February 2022 and failed to e-file monthly returns for the tax periods December 2015 and September 2020. Non-payment or short payment of SST against providing of taxable services and non-filing or non-filing of true and corrects returns are contravention of provisions of section 8, 9, 17 and 30 of the said Act-2011 read with rules prescribed therein and same is amounting to misstatement under section 2(94) of the Act-2011. The said contraventions are liable to penalties prescribed under Serial No.02, 03, (6)(d) and 12 of the Table under section 43 of the Act-2011 and levy of default surcharge under section 44 of the Act-2011. Notice dated 12.04.2022 was duly served [received by Khursheed on 13.04.2022], however, registered person failed to deposit outstanding SST dues and failed to submit any written reply.


5. Now, this order 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 **06-05-2022**;

- to discharge all your Sindh sales tax dues including above SST amount of **Rs.4,069,993/-** 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 **06-05-2022**, 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 **27.04.2022 @ 11:30 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.
- M/s Engro Powergen Limited, 7th Floor, The Harobour Front Building, HC#3 Marine Drive, Clifton Block-4, Clifton Road, Karachi, *are hereby requested to deduct and hold the payment due to the registered person, if any, until all the Sindh sales tax dues are cleared*
- M/s Engro Corporation, 7th Floor, The Harobour Front Building, HC#3 Marine Drive, Clifton Block-4, Clifton Road, Karachi, *are hereby requested to deduct and hold the payment due to the registered person, if any, until all the Sindh sales tax dues are cleared*
- M/s Engro Fertilizers Ltd, 7th Floor, The Harobour Front Building, HC#3 Marine Drive, Clifton Block-4, Clifton Road, Karachi, *are hereby requested 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, 6th 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.

INWARD	
No.#	<u>42562</u>
Date:	<u>21/04/2022</u>
Received by:	<u>LM</u>
Name & Sign Sindh Revenue Board	

