



**ORDER FOR REVOCATION OF SUSPENSION**

Name & SNTN of Person Suspended:	M/s. GM Associate Builders (Developers & Real State) (SNTN#S3673777-1)
Address:	Plot # 83, Gulshan-e-Zeal Pak Society, Block-B, Near Allah Wala Chowk SITE Area Hyderabad, Sindh.
Date of Institution:	30-07-2020 (Ref: No.SRB-COM(HYD)/AC-I/CONS/2020-21/8012)
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
Tax Periods	April-19, Oct-19, Dec-19 and Feb-20 to June-20

**BRIEF FACTS OF THE CASE:**

**M/s. GM Associate Builders (Developers & Real State)** (Owner/proprietor Mr. Wasim Hyder CNIC: 4130459411071), bearing SNTN#S3673777-1 is registered with SRB (*the "registered person"*) under the principal service category of "*Construction Services*" covered under tariff heading 9824.0000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 (the "*Act, 2011*"). The registered person was required to comply with the provisions of section 3, 8, 9, 17 & 30 of the Act, 2011 read with relevant rules of Sindh Sales Tax on Services Rule, 2011 (*the "Rules, 2011"*).

02. The SRB registration of **M/s. GM Associate Builders (Developers & Real State)** was suspended vide letter Ref: No.SRB-COM(HYD)/AC-I/CONS/2020-21/8012 dated: 30-07-2020 issued under section 25 of the Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Rules, 2011. The SRB registration was suspended on account of non-filing of monthly Sindh sales tax returns for the tax period(s) for the tax periods April-19, Oct-19, Dec-19 and Feb-20 to June-20.

03. Whereas, registered person requested vide letter dated: 19-05-2022 for restoration of SRB registration and also stated that, he was unaware about the SRB compliance and suspension and he came to know now when he intended to apply for tenders awarded by different departments. He further assured that he would not repeat the default in future and will e-file the true and correct monthly Sindh sales tax returns without fail.

04. I have examined the facts & circumstances of the case and concluded that, as a matter of procedure, on suspension of registration of taxpayer, the complete tax profile of registered person is blocked on e/i.srb portal, due to which the taxpayer neither can e-file the return nor can generate the PSID on their own SNTN. Since, the registered person have assured for full compliance of the provisions of the Act-2011 and rules made thereunder. Therefore, taking lenient view for the purpose of carrying on their business activity and to e-file monthly SST returns and also for depositing the due tax payments, the suspension of the registered person as per the provision of section 25(4) of the Act, 2011 are hereby **revoked with immediate effect**.

05. This order is without prejudice to any other action under the law for the time being in force. Therefore, the penal action and recovery action shall be taken against the **M/s. GM Associate Builders (Developers & Real State)**, in accordance with the relevant provisions of the Act, 2011 and rules made thereunder.

06. This order contains Two (02) pages, each bearing my seal and signature.

(Zaheer Hussain)  
Assistant Commissioner (Unit-34)  
SRB Hyderabad Region

To,  
**Mr. Shaiq Jafri,**  
Chief Manager (PRAL), in  
Sindh Revenue Board, Karachi.

**Through registered Courier**  
**M/s. GM Associate Builders (Developers & Real State)**  
Plot # 83, Gulshan-e-Zeal Pak Society, Block-B,  
Near Allah Wala Chowk SITE Area  
Hyderabad, Sindh.  
Contact:022-3400033/0300-8378057/0345-8278057.

INWARD	
No.#	52114
Date:	23/03/2022
Received by:	<i>U</i> Name & Sign Sindh Revenue Board

**Copy forwarded to:**

1. The Commissioner, Sindh Revenue Board, Hyderabad.
2. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.

(Zaheer Hussain)  
Assistant Commissioner (Unit-34)  
SRB Hyderabad Region

