



OFFICE OF THE
ASSISTANT COMMISSIONER
SINDH REVENUE BOARD
GOVERNMENT OF SINDH

NO. SRB/COM-SUK/CE-178/Pearl/2022/48871

Dated: 21st April, 2022

Mr. Adil Hussain,
M/s. Pearl Industrial Service,
G.T Road, Saddique Colony, Daharki,
Distt:Ghotki,Sindh
(Phone: +92, 304, 9505308)

Subject: **ORDER FOR SUSPENSION OF REGISTRATION --- M/S. PEARL INDUSTRIAL SERVICE (SNTN 7256573-8).**

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. Pearl Industrial Service having SNTN# 7256573-8 (hereinafter referred to as "registered person") is registered with Sindh Revenue Board "SRB" as service provider under service category of "Contractual Execution Services [tariff heading 9809.0000]". During the scrutiny of monthly withholding statements of M/s Engro Polymer and Chemicals Limited holding NTN 1000710-5 for the tax periods from **November-2016 to December, 2021**, it is revealed that the registered person has provided or rendered taxable services wherein they have charged and collected Sindh sales tax, however, they have failed to declare in their monthly returns and deposit. Summary is given as follows:

Description	VALUE OF SERVICES	TAXABLE AMOUNT	DEDUCTED TAX	Payable
Total	60,682,869	3,957,573	791,515	3,166,058
Less: Declared in Returns	-6,433,284	-836,327	-129,082	-707,245
Short Declared	54,249,585	3,121,246	662,433	2,458,813

04. Despite providing or rendering taxable services, registered person failed to e-file monthly return for the tax period **January 2018 to March 2018 and from August 2021 to March 2022** and filed "Null" returns for the tax periods of **February 2019 to July 2021** that too were filed late which is amounting to misdeclaration / misstatement in terms of section 2(94) of the said Act-2011. Non-payment or short payment of SST against providing of taxable services and null-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. The said contraventions are liable to penalties prescribed under Serial No.02, 03 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

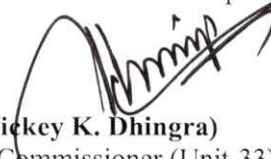
duly served, however, registered person failed to deposit outstanding SST dues and failed to submit any written reply.

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.2,458,813/-** 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.


(Vicky K. Dhingra)
Assistant Commissioner (Unit-33)

Copy to:

- Commissioner, SRB, Sukkur.
- M/s Engro Polymer and Chemicals Limited, 7th Floor, The Harobour Front Building, HC#3 Marine Drive, Clifton Block-4, Clifton Road, Karachi, *is 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.#	43051
Date	22/04/2022
Received by	 Name & Sign Sindh Revenue Board

