



NO.SRB-COM-III/Unit-03/2020-21/ 42535

**GOVERNMENT OF SINDH**  
**SINDH REVENUE BOARD**  
COMMISSIONERATE-III  
Karachi, Dated 21<sup>st</sup> October, 2020  
**SUSPENSION NOTICE**

**M/s United Construction Co.**

C-19, Metrovill-1, Block-3,  
S.I.T.E., Karachi.

SNTN # 3795830-5

Subject: **SUSPENSION OF SINDH SALES TAX REGISTRATION OF M/S UNITED CONSTRUCTION CO. (SNTN: 3795830-5).**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (*hereinafter called 'the 2011-Act'*) provides that Sindh sales tax registration of a registered person can be suspended if the registered person "failed to comply with its obligations under this Act". The Rule 10 of the Sindh Sales Tax on Services Rules, 2011 (*hereinafter called 'the 2011-Rules'*) also provides that where a registered person commits any act of fraud or deliberate and intentional non-payment, short payment or evasion of tax, 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.

02. Whereas, during the scrutiny of Sindh sales tax profile of M/s United Construction Co. having SNTN # 3795830-5 (*hereinafter called 'the Company'*), it is reveals that, the Company has failed to comply the following provision of the 2011-Act and rule made thereunder :-

- i. failed to e-file true and correct monthly sales tax returns (SST-03) for the tax period from February, 2015 to August, 2020 as a Null returns filed, whereas, as per information available with this office the Company is actively engaged in provision of taxable as well exempt services during the said tax periods; and
- ii. failed to deposit the due Sindh sales tax amount on account of taxable services provided under the provisions of the 2011-Act, in the prescribed manners defined under sections 9 & 17 of the 2011-Act read-with rule 14 of the 2011-Rules, 2011 during the aforesaid tax periods.

03. Now, this notice is being served to the Company under section 25 of the 2011-Act read-with Circular No.02 of 2013 and Rule 10 of the 2011-Rules that Sindh sales tax registration number 3795830-5 of M/s United Construction Co. is hereby suspended with immediate effect.

04. However, the suspension of Sindh sales tax registration shall be considered for revoking if the Company take following remedial actions on or before **05<sup>th</sup> November, 2020;**

- a) to revise their Sindh sales tax returns in accordance with their taxable activity; and
- b) discharge all Sindh sales tax liability along-with default surcharge under section 44 of the 2011-Act for aforementioned tax periods and deposit the same into the Sindh Government's head of account "B-02384. --- Sindh Sales Tax on Service";

05. In case of non-satisfactory response or failure to take remedial measures as suggested above within the stipulated time, your case shall be further preceded for cancellation of your Sindh sales tax registration with SRB.

06. This notice and suspension of registration are without prejudice to the penal action, prosecution action and recovery action as may be taken against M/s. United Construction Co. in accordance with the provisions of the 2011-Act and rules made thereunder.

  
(M. A. KEERIO)  
Assistant Commissioner (Unit-03)

**A copy for information is forwarded to:-**

1. Commissioner-III, Sindh Revenue Board, Karachi.
2. Project Manager, PRAL, Sindh Revenue Board, Karachi.
3. Head of I.T, SRB, for placing it on SRB website.
4. Project Director, Project Implementation Unit for Construction of Sindh Secretariat Complex No. 7&8, Barrack No. 18, Block-4A, Sindh Secretariat, Saddar, Karachi.
5. Cluster Head/In-Charge (Unit-3), Sindh Revenue Board, Karachi.
6. Assistant Commissioner (Tax Policy), Sindh Revenue Board, Karachi with reference to their good office letter No.SRB/TP/31/2020/32768 dated 30<sup>th</sup> September, 2020.

  
(M. A. KEERIO)  
Assistant Commissioner (Unit-03)