



GOVERNMENT OF SINDH  
SINDH REVENUE BOARD  
HYDERABAD DIVISION  
Commissionerate-V



Regional office, 14-A/1, Defense Officers H/ Scheme, Phase-I, Cant., Hyderabad

No.SRB-Com-V/AC-34/COB/2162/2019-20

Dated: 22.10.2019

M/s S.M Enterprises,  
C.S No581 Shahi Bazar Tando Muhammad Khan,  
Tando Muhammad Khan, Hyderabad.

**SUBJECT: SUSPENSION OF REGISTRATION FOR SINDH SALES TAX ON SERVICES UNDER SECTION 25 OF SST ACT, 2011.**

*Reference: SRB-Com-V/AC-34/COB/2019-20/5038, dated 27.09.2019.*

Whereas M/s S.M Enterprises, having SNTN: 7156971, was informed that he had not e-filed monthly sales tax returns for the tax period from July 2018 to August 2019, which was in contravention of section 30 of SST Act, 2011 read with rule 12 & 13 of SST rules, 2011. He had also not deposited any SST Amount, hence failed to comply with obligations under SST Act, 2011. Further, he was informed that under clause a(ii) of sub-section 1 of section 25 of SST Act, 2011, for his failure to comply with aforementioned statutory provisions of SST Act, 2011 necessary action of suspension of registration would be considered. Accordingly, he was asked to take remedial actions of e-filing monthly sales tax returns for the tax periods July 2018 to August 2019 in terms of section 30 of SST Act, 2011.

2. However, despite notice under clause a(ii) of sub-section 1 of section 25 of SST Act, 2011, M/s S.M Enterprises has failed to e-file monthly sales tax returns for the tax period July 2018 to August 2019 in violation of section 30 of SST Act, 2011. Moreover, the registered person has also failed to submit any response in the specified time.

3. Now, this notice is being issued to you under section 25(3) of the Act, 2011 read with Rule 10 of the 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 **29<sup>th</sup> October, 2019**;

i. E-file the true and correct monthly sales tax returns on form SST-03 for the tax periods July 2018 to August 2019.

4. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **29<sup>th</sup> October, 2019**, further proceeding will be initiated for cancellation of your registration u/s 25 of SST Act, 2011.

5. This notice and suspension of registration is without prejudice to any penal action, prosecution action, recovery action or any other legal action as may be taken against M/s S.M Enterprises in accordance with the statutory provisions of the Act, 2011 or Rules made thereunder.

**Komal Laghari**  
Assistant Commissioner  
Hyderabad Region

**Copy for Information to:**

1. The Principal Officer, PRAL, Sindh Revenue Board, Karachi.
2. Deputy Commissioner (IT), SRB, for placing it on SRB website.
3. Manager Call Centre, SRB.

**Komal Laghari**  
Assistant Commissioner  
Hyderabad Region