



OFFICE OF THE  
DEPUTY COMMISSIONER  
SINDH REVENUE BOARD  
GOVERNMENT OF SINDH

NO.SRB/COM-SUK/CE/2022/43522

Dated: 23<sup>rd</sup> November, 2022

**M/s. Farooq Electric Services**

Baloch Colony, Daharki.

SNTN # 2897236

Contact # 0333 7241476

Subject: **NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. FAROOQ ELECTRIC SERVICES (SNTN # S2897236-8)**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (*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 (*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, 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. During the scrutiny of the monthly SST Returns filed by M/s. Engro Fertilizers Limited (*"Engro"*) bearing NTN # 3378860, it has been revealed that you have provided the taxable services to Engro amounting to Rs. 66,616,108/- involving SST amount of Rs. 8,654,021/- during the tax periods **March, 2021 to August, 2022**. It was further transpired that the service recipient has already withheld and paid the SST amount of Rs. 1,768,063/- Accordingly, SST liability on your part is Rs. 6,885,958/- (8,654,021-1,768,063). However, you have only paid Rs. 3,733,108/- in SRB's Head of Account. Hence, you have made short payment of Rs. 3,152,850/- thus contravened the provisions of section 3, 8, 9, 17 and 30 of the Act, 2011 read with rules as prescribed thereunder. (*Details of the working mentioned in the table below*).

S. No.	Name of Service Recipients	NTN	Purchased Value	SST Amount	SST Withheld	SST Unpaid
1	ENGRO FERTILIZERS LIMITED	3378860	66,616,108	8,654,021	1,768,063	6,885,958
Less: Paid						3,733,108
Short Paid						3,152,850

3. Whereas, scrutiny of your tax profile reveals that you have failed:

- to make the payment of Sindh sales tax on services amounting to **Rs. 3,152,850/-** (6,885,958-3,733,108) as required under section 9 and 17 of the

Address: Bungalow No.A-04, Jaffria Cooperative Housing Society, Opposite Magsi Kanta, Shikarpur road, Sukkur  
Tel: 071-9330994-5 Email: murtaza.shar@srb.gos.pk Website: [www.srb.gos.pk](http://www.srb.gos.pk)

Act-2011, read with rule 14 of Rules-2011, pertaining to the tax period from **March, 2021 to August, 2022** despite of notice No.SRB/COM-SUK/CE/2022/32447 dated 24.10.2022 issued from this office followed by reminder notice No. SRB/COM-SUK/CE/2022/40866 dated 14.11.2022.

- to e-file the true and correct Sindh sales tax return (Form SST-03) for the tax periods **July, 2022 to October, 2022** as required under section 30 of the Act-2011 read with rule 12 of the Rules-2011, in the time limitation and the manner as prescribed under rule 13 of the Rules-2011.

4. Non-payment of SST and non-filing of SST returns within the time and manner prescribed under the law is contravention of aforesaid provisions of the Act-2011 and the rules made thereunder.

5. Now, this notice is being issued to you under section 25 of Act-2011 read with Circular No.02 of 2013 and 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 **30<sup>th</sup> November, 2022**;

- to discharge all your sales tax liability along with default surcharge under section 44 of the Act-2011 for aforementioned tax periods and deposit the same in the Government of Sindh head of account B-02384.
- to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the said tax periods.

6. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **30<sup>th</sup> November, 2022**, your case shall be further preceded for cancellation of your registration with SRB.

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 or the Rules.

INWARD	
No.#	44236
Date:	23/11/2022
Received by:	CI
Name & Sign Sindh Revenue Board	

  
**GHULAM MURTAZA SHAR**  
Deputy Commissioner (Sukkur-Region)

Copy for information to:

- The Commissioner-SRB, Sukkur.
- Mr. Shaiq Jafri, Chief Manager, PRAL, SRB. *(for suspending the registration of registered person)*
- ✓ Mr. Shahid-ul-Ghani, Head of IT, SRB. *(for placing it on SRB website).*



- **M/s. Engro Fertilizers Ltd.** 7th & 8th Floor, The Harbour Front, Hc-3, Block-4, Marine Drive, 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.*

