



OFFICE OF THE
ASSISTANT COMMISSIONER
SINDH REVENUE BOARD
GOVERNMENT OF SINDH

NO.SRB-SKR-CE-173/178/2018/855

Dated: 24th April, 2021

M/s Qadri Jillani & Company (Pvt) Ltd,
Muhalla, Mian Abdul Sami, Daharki,
Distt:Ghotki,Sindh
(SNTN 7944252-6)
(Mob: +92, 305, 9819671)

SUBJECT: **ORDER FOR SUSPENSION OF REGISTRATION OF M/S QADRI JILLANI & COMPANY (PVT) LTD (SNTN 7944252-6).**

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. In terms of section 9 and 17 of the said Act-2011 read with Rule 14 of the said Rules-2011, every registered person is required to deposit the monthly Sindh sales tax in the time and manner prescribed therein and is further required, under section 30 of the Act-2011 read with 11, 12, 13 and 14 of the Rules-2011, to e-file the monthly SST returns within three days of due date of payment of tax.

3. Perusal of Annex-A of SST returns and Withholding Statements, as filed by your service recipients, revealed that you have rendered or provided taxable services to following recipients whereby you have charged and collected Sindh sales tax but short declared and short paid into Sindh Government treasury. Summary is given as under:

NTN	Name of Recipient	Value of Services	Taxable Amount	Deducted Tax	Not Paid
1435809	Fauji Fertilizer Company Limited	118,367,957	15,343,999	3,073,376	12,270,623
2634947-7	Sona Welfare Society	2,337,508	303,875	60,775	243,100
		120,705,465	15,647,874	3,134,151	12,513,723
		Less: Paid			-12,125,337
		Short Paid			388,386

4. Moreover, as per record, you have failed to e-file your monthly return for the tax period **August 2020**. Notice dated 21-01-2020 was duly served upon you and, on 03-06-2020, advocate appeared on your behalf wherein he admitted the short payment and agreed to deposit in the month of June 2020. However, as of today, the same remained undeposited. The said contraventions of the provisions of the Act-2011 and the rules made thereunder are tantamount to tax fraud under section 2(94) of the Act-2011 and are liable to penalties under the provision of section 43 of the Act-2011 along with levy of default surcharge under section 44 of the Act-2011. This office vide letter dated 17th April, 2021 informed you regarding non-payment and non-filing of SST returns for the aforementioned tax periods. However, you paid no heed to the compliance of the provisions of the Act-2011 and rules made thereunder and continued non-filing. This shows willful default on your part and same is serious violation of aforesaid provisions of the Act-2011 and the rules made thereunder which is equal to taking the law into the hands.

Address: Bungalow No.42, Block-B Near NAB Office, Sindhi Muslim Housing Society, Nisar Ahmed Siddiqui Road, Sukkur

Tel: 071-9310995

Email: vickey.dhingra@srb.gos.pk

Website: www.srb.gos.pk

5. Now, this notice 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 actions by **07-05-2021**:

- to discharge all your Sindh sales tax dues **including above SST amount of Rs. 388,386/-** 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 **07-05-2021**, 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 **30.04.2021 @ 10:00 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.


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

Copy to:-

- Commissioner, SRB, Sukkur.
- M/s Fauji Fertilizer Company Limited, Ib-35, Kda Scheme No.1, Karsaz, Karachi *is hereby directed to deduct and hold the payment due to the registered person, if any, until all the Sindh sales tax dues are cleared, and*
- Sona Welfare Society, Opposite FFC GT Road, Mirpur Mathelo, Distt:Ghotki, Sindh, *is hereby directed 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. #	111536
Date:	26-4-21
Received by	P
Name	Sign
Sindh Revenue Board	