



OFFICE OF THE
DEPUTY COMMISSIONER
SINDH REVENUE BOARD
GOVERNMENT OF SINDH

NO.SRB/COM-SUK/COB-57/Faran.Nadeem/2021/65636

Dated: 24th June, 2022

~~M/s. Faran Contractors (Nadeem Akhtar),
Main Street Near Jamia Masjid,
Siddique Colony, Daharki
(Mob: +92,300,8319184)~~

SUBJECT: **SUSPENSION ORDER --- M/S FARAN CONTRACTOR HAVING SNTN# 2939147-4**

Whereas, M/s **Faran Contractor**, having SNTN # 2939147-4 (hereinafter referred to as "registered person") is registered with Sindh Revenue Board "SRB" as service provider under service category of "Contractor of Building [tariff heading 9814.2000]". The said services are chargeable to the SST under section 3, 8 read with tariff heading 9814.2000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the Act-2011") read with the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules-2011") at the rates prescribed therein.

2. Whereas, section 25(1)(a)(ii) of 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 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.

3. Whereas, 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.

4. During the scrutiny of monthly returns of M/s Fauji Fertilizer Company Limited holding NTN 1435809, it is revealed that you have provided or rendered aforesaid taxable services of Rs.1,170,254/- during the tax period **January 2022** whereby you have charged Rs.152,133/- of SST out of which recipient withheld and deducted Rs.30,427/-, however, you have failed to deposit SST amount of **Rs.121,706/-** into Sindh Government treasury and continued to withheld with themselves.

5. Despite providing or rendering taxable services, registered person has failed to e-file monthly returns for the tax periods from **January'22 to April'22**. Non-payment or short payment of SST against providing of taxable services and non-filing or non-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 and 03 of the Table under section 43 of the Act-2011 and levy of default surcharge under section 44 of the Act-2011. **Notice dated 17.06.2022 was served but registered person failed to deposit outstanding SST dues.**

6. Now, this order is being issued under section 25 of said 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 **08-07-2022**:

- to discharge **all your Sindh sales tax dues including above SST amount of Rs.121,706/-** along with default surcharge under section 44 of the Act-2011 and penalties

Address: Bungalow No: A-4, Jaffria Housing Society, Main Shikarpur Road, Sukkur
Tel: 071-9330994-6

Email: vickey.dhingra@srb.gos.pk

Website: www.srb.gos.pk

under section 43 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 monthly Sindh sales tax returns for the said tax periods.

7. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **08-07-2022**, 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 **30.06.2022 @ 3:00 PM** in the office of undersigned along with written defence, if any, in respect of above remedial actions.

8. 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)

Deputy Commissioner (Unit-33)

Copy to:-

1. Commissioner, Sukkur, SRB,
2. Chief Manager, PRAL, Sindh Revenue Board, 6th Floor Shaheen Complex, M.R Kiyani Road, Karachi, for suspending the registration of registered person,
- ✓ 3. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
4. M/s Fauji Fertilizer Company Limited (NTN 1435809-3), IB-35, KDA Scheme No.1, Karsaz, 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.*

INWARD	
No.#	<u>259/23</u>
Date:	<u>25/06/2022</u>
Received by:	<u>CA</u>
Name & Sign Sindh Revenue Board	

