



OFFICE OF THE
DEPUTY COMMISSIONER
SINDH REVENUE BOARD
GOVERNMENT OF SINDH

NO. SRB-SKR-LM-49/65638

Dated: 24th June, 2022

Mr. Amjad Hussain Urf Akbar Khan,
M/ Khan and Company,
Mohalla Old Anaj Mandi,
Near Hyderi Imam Bargah, Daharki
(Phone: 0300-7393000)

SUBJECT: **SUSPENSION ORDER --- M/S KHAN AND COMPANY HAVING SNTN # 4123651-3**

Whereas, M/s Khan and Company having SNTN # 4123651-3 (hereinafter referred to as "registered person") is registered with Sindh Revenue Board "SRB" as service provider under service category of "Labour and manpower supply services [tariff heading 9829.0000]". The said services are chargeable to the SST under section 3, 8 read with tariff heading 9829.0000 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 Sindh sales returns of M/s Mari Petroleum Company Limited holding SNTN 1414673 for the tax periods December 2021 to April 2022, it is revealed that you have provided or rendered taxable services wherein you have charged and collected Sindh sales tax, however, failed to deposit the Sindh sales tax amount of **Rs.236,419/-** into Sindh Government treasury and continued to withheld with themselves. Summary is given as under:

Purchased Value	VAT Amount	WHT Amount	Payable
3,234,793	420,523	84,104	336,419
	Less: Paid		(100,000)
	Short Paid		236,419

5. Despite providing or rendering taxable services, registered person has not filed returns for tax periods **Dec'21 to Jan'22 and Mar'22 to Apr'22**. Moreover, an assessment order No.683 of 2022 dated 31.03.2022 is also passed whereby principle Sindh sales tax amount of **Rs.958,239/-, penalty of Rs.227,912/- and default surcharge (to be calculated at the time of payment)** have been adjudged which you have failed to pay. Non-payment or short payment of SST against providing of taxable services and null-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.236,419/-** 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 monthly Sindh sales tax returns for the said tax period.

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.


(Vicky K. Dhingra)
Deputy Commissioner (Unit-33)

Copy to:-

1. Commissioner, Sukkur, SRB,
2. Chief Manager, PRAL, Sindh Revenue Board, 6th Floor Shaheen Complex, MR 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.
M/s Mari Petroleum Company Limited, 21 Mauve Area, 3rd Road, Sector G-10/4, Islamabad, *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>25956</u>
Date:	<u>25/06/2022</u>
Received by:	<u>CO</u>
Name & Sign Sindh Revenue Board	

