

**Dated: August 24, 2020****ORDER FOR WITHDRAWAL OF SUSPENSION**

Name & NTN of the Person Suspended	M/s Abdul Rasheed Bhutto Govt. Contractor (NTN: 1298725-5)
Address	Flat No. 103, VIP Apartments, Block-B, Qasimabad, Hyderabad
Date of Institution	02-07-2020
Brief Description	Non-compliance of the provisions of sections 17 & 30 of the SST Act, 2011 and rules made thereunder

BRIEF FACTS OF THE CASE:

M/s Abdul Rasheed Bhutto Govt. Contractor, holding NTN: 1298725-5, are registered for Sindh sales tax on services under the service category of "Construction Services (tariff heading 9824.0000)". The persons registered for Sindh Sales Tax on Services under section 24, 24A or 24B are required to e-file true and correct monthly sales tax returns under section 30 of the Sindh Sales Tax on Services Act, 2011 (hereinafter "the Act, 2011") read with rule 13 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter "the Rules, 2011"), for the tax period by the 18th day of the month following the tax period to which it relates. Moreover, the person is also required to deposit due SST amount payable on rendering or providing taxable services in Sindh province in terms of section 3, 4, 5, 8, 9 and 17 of the Act, 2011 read with rule 14 of the Rules, 2011.

2. Scrutiny of the online record of SRB showed that the aforesaid person did not deposit the due amount of Sindh sales tax Rs 1,864,721/- for the tax period May-15 to Dec-19 and did not e-file their monthly sales tax return for the tax period Feb-16, Feb-19 to Apr-19, Aug-19 & Oct-19 to Apr-20, which is in violation of sections 17 and 30 respectively of the Act, 2011 and rules made thereunder.

3. Accordingly, this office letter vide No. SRB-COM(HYD)/AC-I/UNIT-34/SUSPENSION/2019-20/3503 dated 02-07-2020 was shared with the request to place their SRB registration under suspension in terms of Section 25(1)(a)(ii) of the Act, 2011 and the Rules made thereunder.

4. The registered person attended the office on 21-08-2020 and submitted a reply letter vide No. Nil dated 21-08-2020. They submitted that they already deposited the due amount of SST shown in the aforesaid notice and assured to reconcile the same with necessary record & documents. However, they further assured that in case any default is identified, they would make payment without fail. On the default of non-filing of monthly sales tax returns for the tax period specified above, they deposited penalty of Rs 30,000/- vide CPR No. S1-20200821-0021-1242420 dated 21-08-2020 for non-filing of monthly sales tax returns. They promised that they would abide by the rules of SRB. They further assured to e-file all due sales tax returns as required under section 30 of the Act, 2011 and promised to refrain from repeating the similar default.



NO.SRB-COM-VI/AC-III/UNIT-34/Rest: Order/2020-21/0102

Dated: September 02, 2020

ORDER FOR WITHDRAWAL OF SUSPENSION

Name & NTN of the Person Suspended	M/s Friends Engineering & Co (NTN: 4212381-0)
Address	House No. 189, Block-C, Mir Fazal Town, Latifabad No.9, Hyderabad.
Date of Institution	17-10-2019
Brief Description	Non-compliance of the provisions of section 30 of SST Act, 2011 and rules made thereunder

Assistant Commissioner
Sindh Revenue Board
Hyderabad
2/9/20

BRIEF FACTS OF THE CASE:

M/s Friends Engineering & Co, holding NTN: 4212381-0, are registered for Sindh sales tax on services under the service category of "Labour and Manpower (tariff heading 9829.0000)". The persons registered for Sindh Sales Tax on Services under section 24, 24A or 24B are required to e-file true and correct monthly sales tax returns under section 30 of the Sindh Sales Tax on Services Act, 2011 (hereinafter "the Act, 2011") read with rule 13 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter "the Rules, 2011"), for the tax period by the 18th day of the month following the tax period to which it relates. Moreover, the person is also required to deposit due SST amount payable on rendering or providing taxable services in Sindh province in terms of section 3, 4, 5, 8, 9 and 17 of the Act, 2011 read with rule 14 of the Rules, 2011.

2. Scrutiny of the online record of SRB showed that the aforesaid person did not e-file monthly sales tax return for the tax period March-19 to August-19, which is in violation of section 30 of the Act, 2011 and rules made thereunder.

3. Accordingly, this office letter vide No.SRB-COM-V/AC-34/L&M/Susp/2019-20/4323 dated 17-10-2019 was shared with the request to place their SRB registration under suspension in terms of Section 25(1)(a)(ii) of the Act, 2011 and the Rules made thereunder.

4. The registered person appeared for hearing on 19-08-2020. He submitted a reply letter in writing. He admitted his default on e-filing monthly sales tax returns. The said person realized the mistake and committed to e-filing all sales tax returns as required under section 30 of the Act, 2011. In this regard, the said person deposited a token amount of Rs 20,000/- towards penalty, vide CPR No. S1-20200818-0014-1191831 dated 18-08-2020, for non-filing of monthly sales tax returns and will deposit remaining amount in due course of time. He further assured that he would not repeat his default in future and that he will also clear all liabilities without fail.

5. In view of above, the SRB registration of M/s Friends Engineering & Co, holding NTN: 4212381-0, is hereby restored with immediate effect, so that the taxpayer may be able to e-file his due Sindh sales tax returns and pay the due amount of Sindh sales tax in the normal course henceforth.

6. M/s Friends Engineering & Co are required to immediately e-file their monthly sales tax returns for the aforesaid tax period after restoration of their suspended registration. He is also required to clear all his arrears of penalty & taxes within 15 days from this order.

7. This order contains two (02) pages, each bears my official seal and initial.



(Narmeen Qureshi)
Assistant Commissioner
Assistant Commissioner
Sindh Revenue Board
Hyderabad

Mr. Shaiq Jaffri,
Project Manager-PRAL,
Sindh Revenue Board,
Karachi.

Copy for kind information and necessary action to:-

- i) Commissioner-Hyderabad, SRB.
- ii) Deputy Commissioner (IT), SRB, for placing it on SRB website
- iii) M/s Friends Engineering & Co, House No. 189, Block-C, Mir Fazal Town, Latifabad No.9, Hyderabad



(Narmeen Qureshi)
Assistant Commissioner
Assistant Commissioner
Sindh Revenue Board
Hyderabad