



OFFICE OF THE
DEPUTY COMMISSIONER
SINDH REVENUE BOARD
GOVERNMENT OF SINDH

NO.SRB/COM-SUK/CE/2022/32 ⁶⁷

Dated: 24th October, 2022

M/s. Ali Anwar Government Contractor
Mathelo Road, Paro Bhattai Nagar, Ghotki.
SNTN # 1321941-3
Contact # 0300 3120136

Subject: **NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. ALI ANWAR GOVT CONTRACTOR (SNTN # S1321941-3)**

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. Perusal of Withholding Statement filed by your service recipients revealed that you have rendered taxable services of Rs. 26,113,313/- during the tax periods from **December, 2017 to May, 2018** involving SST amount of Rs. 3,394,730/-. Your service recipients has already withheld and deposited Sindh Sales tax amount of Rs. 1,920,341/- against these services. (*Details of the working shown in the table below*) 1474389

S.No	WHT Agent NTN	WHT Agent NAME	TAX PERIOD	VALUE OF SERVICES	TAXABLE AMOUNT	DEDUCTED TAX
1	0711003	M/S J.D.W SUGAR MILLS LTD.	2018/01	5,995,091	779,362	779,362
2	0711003	M/S J.D.W SUGAR MILLS LTD.	2018/04	369,258	48,004	9,601
3	3652565	DEHARKI SUGAR MILLS (PVT.) LIMITED	2017/12	3,905,234	507,680	101,536
4	3652565	DEHARKI SUGAR MILLS (PVT.) LIMITED	2017/12	7,921,865	1,029,842	205,968
5	3652565	DEHARKI SUGAR MILLS (PVT.) LIMITED	2018/05	7,921,865	1,029,842	823,874
5	Grand Total			26,113,313	3,394,730	1,920,341

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. 1,474,389/-** (3,394,730-1,920,341) as required under section 9 and 17 of the Act-2011, read with rule 14 of Rules-2011, pertaining to the tax period from

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Tel: 071-9330994-5

Email: murtaza.shar@srb.gos.pk

Website: www.srb.gos.pk

December, 2017 to May, 2018 despite of notice No.SRB-SKR/U-33/CE/2019-20/20003 dated 31-01-2020 issued from this office.

- to e-file the true and correct Sindh sales tax return (Form SST-03) for the tax periods **November, 2015 to August, 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. In view of above, your SRB registration was suspended vide this office notice order no. SRB-SKR-CE-183/265/780 dated 16-04-2021. In response to the suspension order, Learned advocate, Mr. Tahir Mustafa Soomro from M/s. Soomra Law Associates appeared and submitted application dated 26-01-2022 signed by Proprietor (Mr. Ali Anwar Kalwar) along with undertaking. Through said application and undertaking, owner contended that his registration has been suspended due to non-payment of Sindh Sales tax of Rs. 1,474,389/- whereas the service recipients have withheld 100% of SST and they have not declared correctly in their returns. He submitted pay order of Rs. 150,000/- which was paid in SRB Account vide **CPR No. S12022013120151527681** and requested to restore their registration and 10 days adjournment to submit reconciliation. Request was duly considered and the registration was restored on the ground that the registered person will submit the reconciliation supported with documentary evidences on or before, 07.02.2022 followed by reminder wherein compliance date was fixed on 22.03.2022. However, the registered person neither deposited the due SST amount of Rs. 1,324,389/- along with default surcharge nor submitted any reconciliation.

5. 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.

6. 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 **31st October, 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.

7. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **31st October, 2022**, your case shall be further preceded for cancellation of your registration with SRB.



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 or the Rules.


GHULAM MURTAZA SHAR
Deputy Commissioner (Sukkur-Region)

Copy for information to:

- Commissioner-Sukkur, SRB.
- 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. JWD Sugar Mills Ltd. 17 Abid Majeed Road, Lahore Cantt, Distt:Lahore, Punjab, *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.*
- M/s. Deharki Sugar Mills Ltd. 17 Abid Majeed Road, Lahore Cantt, Distt:Lahore, Punjab, *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.*



