



NO.SRB/Unit-3/Shahab & Co/2021-22/43809  
SINDH REVENUE BOARD  
GOVERNMENT OF SINDH  
Shaheen Complex Building, 2<sup>nd</sup> Floor  
Karachi, dated 24<sup>th</sup> November, 2021.

**M/s. Shahab & Co. (Private) Limited**  
Plot No. # N-131, 4<sup>th</sup> Muslim Commercial Street,  
Khayaban-e-Muslim, Phase VI,  
Defence Housing Authority, Karachi.

SNTN: # S8947020-3  
Contact # 0300-8224396/021-35155700

**Subject: ORDER FOR SUSPENSION OF REGISTRATION OF M/S. SHAHAB & CO. (PRIVATE) LIMITED (SNTN: S8947020-3).**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (hereinafter "the Act, 2011") provides that registration of a registered person may 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 "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. Whereas, registered person has failed to perform its obligation required under this Act, 2011, despite affording them opportunity of being heard *vide* this office notice No.SRB-AC-3/SHP/Shahab & Co/2020-21/1676 dated 19<sup>th</sup> March, 2021, on account of non-payment of due amount of Sindh sales tax, followed by reminder issued *vide* notice No.SRB-AC-3/SHP/Shahab & Co/2020-21/4233, dated 29<sup>th</sup> April, 2021 and notice before suspension issued *vide* notice No.SRB-AC-3/SHP/Shahab & Co/2021-22/35451 dated 3<sup>rd</sup> November, 2021.

3. Additionally, registered person has failed to deposit their due outstanding Sindh sales tax liability contested in afore-mentioned notices, the details of outstanding Sindh sales tax liability and payment made by the registered person and made contravention of the provisions of the Act, 2011, is given below.

- i. total Sindh sales tax liability worked out in the afore-mentioned notices were Rs. 17,371,681/- however, the registered person have only deposited Rs.5,000,000/- in the month of May-2021, resultantly, there appears to be short-payment of Rs. 10,871,681/- ;
- ii. failed to e-file true and correct Sindh sales tax return (Form SST-03) 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, for the tax period from **June, 2021 to Oct, 2021**, however, you have filed Null and Nil returns during the said tax periods; and
- iii. failed to ensure compliance of this office notices No. 1676, dated 19<sup>th</sup> March 2021, Notice No. 4233, dated 29<sup>th</sup> April 2021, Notice No. 35451, dated 3<sup>rd</sup> November 2021.

4. This order is being issued to you under section 25 of the 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 **2<sup>nd</sup> December, 2021**:

- a) to discharge by way of payment of all your Sindh sales tax liability along-with default surcharge under section 44 of the Act, 2011 and deposit the same into the Sindh Government's head of account B-02384---Sindh Sales Tax on Services;
- b) to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods mentioned above;
- c) copy of sales tax invoices issued to M/s. Maskatiya Industries (Pvt.) Limited (NTN # 0711094-4);
- d) proof of payment received in exchange of services provided or rendered to M/s. Maskatiya Industries (Pvt.) Limited (NTN # 0711094-4).

5. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **2<sup>nd</sup> December, 2021**, your case shall further be proceeded for legal action.

6. This order is issued without prejudice to the penal, prosecution and recovery action as may be taken against you in accordance with the provisions of the Act, 2011 or the Rules, 2011.

(RAHEEL ANWAR SOOMRO)  
Assistant Commissioner (Unit-03)

**Copy, for kind information & necessary action to:-**

- 1) Member (Operations), Sindh Revenue Board, Karachi.
- 2) Chief Commissioner Inland Revenue, CTO, Tax House, Shabrah-e-Kamal Atta Turk, Karachi .
- 3) Chief Collector of Customs Appraisement (South), 8<sup>th</sup> Floor, Custom House, Eduljee Dinsha Road, Karachi.
- 4) Chief Collector (Enforcement), 8<sup>th</sup> Floor, Custom House, Eduljee Dinsha Road, Karachi.
- 5) Chief Automation, Federal Board of Revenue, Constitution Avenue, G-5, Islamabad.
- 6) Commissioner-III, Sindh Revenue Board, Karachi.
- 7) Project Manager, PRAL, Sindh Revenue Board, Karachi.
- 8) Head of I.T, SRB, for placing it on SRB website.
- 9) Mr. Manzoor Ahmed, AC (Unit # 03), SRB, Karachi.
- 10) M/s Maskatiya Industries (Pvt.) Limited, 15-C, Sunset Lane No.2, Extension, Phase-V, DHA, Karachi, with request to withhold the whole amount of SST against the on-going services receiving or procuring from of M/s Shabab & Co. (Private) Limited (SNTN # 8947020-3) till the restoration of its SST registration, failing which you shall also be held responsible in terms of Section 18 of the Act, 2011.

(RAHEEL ANWAR SOOMRO)  
Assistant Commissioner (Unit-03)