



No. SRB-COM-IV/KHI/AC-3/2022-23/294235

GOVERNMENT OF SINDH
SINDH REVENUE BOARD

Commissionerate – IV
Shaheen Complex, 2nd Floor, Karachi
Dated: 24th November, 2023

ORDER FOR PROVISIONAL REVOCATION OF SUSPENSION

| | |
|----------------------------------|--|
| Name & SNTN of Person Suspended: | M/S. KAIMKHANI & BROTHERS (KKB) (SNTN: 3164540-2) |
| Address: | A-27,Block 1/A, Ghulshan-e-Iqbal, Karachi. |
| Date of Institution: | 2 nd August, 2023 |
| Reason for Suspension | Non-compliance of the provision of section 8, 17 & 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder |
| Tax Periods: | November 2022 to April 2023 |

Whereas, M/S. Kaimkhani & Brother (KKB), are registered with Sindh Revenue Board having SNTN: 3164540-2, are engaged in providing or rendering taxable services of “Construction Services” classified under tariff heading 9824.0000 of the Second Schedule of the Sindh Sales Tax on Services Act, 2011 (referred as “Act, 2011”).

2. Scrutiny of tax profile of M/s. Kaimkhani & Brother (KKB) revealed that they had failed to deposit the due amount of Sindh sales tax and also failed to file their monthly Sindh sales tax returns for the tax period **November 2022 to April, 2023** as required under section 8, 17 and 30 of the Act, 2011 read with Rules made thereunder.

3. Accordingly, order of suspension of the registration bearing reference No.SRB-COM-IV/UNIT-03/2023/07 dated 2nd August, 2023 was served upon the registered person under section 25 of the Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Rules, 2011 whereby the registration of M/s. Kaimkhani & Brother (KKB) was suspended against the non-payment of SST and non-filing of SST returns from (November, 2022 to April, 2023).

4. On 16th November, 2023 and submitted that they had not received payments from service recipients consequently could not deposit due SST and also failed to e- file SST returns of the aforementioned tax period. However, they are ready to deposit the SST amounts pertaining to non-filing tax periods instantly. The registered person has submitted deposit slips of SST amounting to Rs.14,295,091/- (including default surcharge) on 21st November, 2023 (As per the declarations made by service recipients) and assured full cooperation in determination of actual tax liability after revocation and e-filing of all missing returns. Furthermore, he requested to revoke their suspension so that they could run their business smoothly. Details of SST payments made by registered person are as under:-

Sindh Revenue Board, 2nd Floor, Shaheen Complex Building, M.R. Kiyani Road, Karachi
Phone: No.021-99217800 Ext.255, Email: mchrab.khan@srb.gos.pk



| Tax Period | Principal Amount | Default Surcharge |
|--------------|-------------------|-------------------|
| 2022/08 | 85,297 | 18,800 |
| 2023/06 | 2,637,045 | 235,346 |
| 2023/05 | 3,133,257 | 337,633 |
| 2023/04 | 1,771,276 | 229,290 |
| 2023/03 | 83,200 | 12,517 |
| 2023/02 | 5,057,444 | 693,987 |
| TOTAL | 12,767,519 | 1,527,573 |

5. In view of above, taking a lenient view and for purpose of carrying on their business activity as well as subsequent remedial actions to be taken by the registered person, the suspension of the registered person is hereby **revoked with immediate effect**. In case, if taxpayer fails to comply any of the above stated remedial actions and to their undertaking, the registration of taxpayer shall be subject to suspension without further notice.

6. Registered person is also advised in his own interest to immediately e-file the monthly Sindh Sales Tax Returns and deposit the Sindh Sales Tax over and above in terms of sections 8, 9, 17 and 30 of the Act-2011 read with Rule 11, 12, 13 and 14 of the Rules-2011 failing which necessary action including imposition of penalties and re-suspension of their registration shall be initiated as per law. Please note that the returns filed by the registered person will be subject to assessment under the relevant provisions of the Act-2011.

7. This order contains three (03) pages, each bearing my seal and initial.

(Mehrab Khan)

Assistant Commissioner (Unit-3)

M/S. KAIMKHANI & BROTHERS (KKB)

(SNTN: 3164540-2)

A-27, Block 1/A, Ghulshan-e-Iqbal, Karachi.

Copy for Information to:

1. SA to Chairman, Sindh Revenue Board, Karachi.
2. The Senior Member (Ops), Sindh Revenue Board, Karachi.
3. The Commissioner-IV Sindh Revenue Board, Karachi.
4. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
5. Deputy Commissioner (Unit-03), Sindh Revenue Board, Karachi.
- ✓ 6. Deputy Commissioner (IT), SRB, for placing it on SRB website.
7. Manager Call Centre, SRB.

(Mehrab Khan)

Assistant Commissioner (Unit-3)

