



NO. SRB-COM-IV/UNIT-3/2023/162963
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Commissionerate – IV
Shaheen Complex, 2nd Floor, Karachi.
Dated: 25th March, 2023

To,
M/s. Allied material (Private) Limited
SNTN: S8910028-1
1st Floor, 21/3 Sector, Korangi
Industrial Area, KIA Karachi.

Subject: **ORDER OF SUSPENSION OF REGISTRATION OF M/S. ALLIED MATERIAL (PRIVATE) LIMITED (SNTN: S8910028-1).**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (hereinafter “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 (hereinafter “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.

02. Whereas, scrutiny of your tax profile reveals that you have failed:-

- to make the payment of Sindh sales tax on services and also failed to file the Sindh Sales Tax returns for the tax periods from **Nov, 2022 to Feb, 2023**, in manner as prescribed in section 9 and Section 17 of the Act, 2011 read with rule 14 of the Rules. The Due date for the payment of Sindh Sales Tax for the **tax period Oct-2022**, was 15.01.2022 and e-filing of Sindh Sales Tax Returns was 18.11.2022. But, the record available with this office shows you have late paid Sindh Sales Tax and also late filed SST returns. The person has also failed to comply with section 9 and section 17 of the Act, 2011 read with the relevant provision of the Rules, 2011.

03. M/s. Allied Material (Private) Limited were issued Pre-suspension Notice dated 2nd Mar, 2023 wherein they were advised to discharge their due tax liabilities alongwith default surcharge and e-file their true monthly returns latest by 9th Mar, 2023. However, they failed to do so. Now, this notice 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:

- to discharge all your sales tax liability along with default surcharge under section 44 of the Act, 2011 for the subject tax periods and deposit the same in the Government of Sindh head of account B-02384.
- to e-file the correct monthly Sindh sales tax returns (Form SST-03) for the said tax periods alongwith penalty under serial No.2 of the Section 43 of the Sindh Sales Tax on Services Act, 2011.

04. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **3rd Apr, 2023** your case shall be further proceeded for cancellation of your registration with SRB.

05. This notice and suspension of registration are without prejudice to the penal action, prosecution action and recovery action as may be taken against M/s. Allied Material (Private) Limited in accordance with the provisions of the Act or the Rules.

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(TARIQUE ALI)
Assistant Commissioner (Unit-3)

Copy for Information to:

1. The Commissioner-IV Sindh Revenue Board, Karachi.
- ✓ 2. Deputy Commissioner (IT), SRB, for placing it on SRB website.
3. Manager Call Centre, Sindh Revenue Board, Karachi.
4. Chief Manager (PRAL), SRB, Karachi.
5. Commissioner (Audit), Sindh Revenue Board Karachi
6. Deputy Commissioner (Unit-3), Sindh Revenue Board, Karachi



(TARIQUE ALI)
Assistant Commissioner (Unit-03)

