



NO. SRB-COM-I/Unit-3/2018/2782

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate – I
Shaheen Complex, 12th Floor, Karachi
Dated: 25th June, 2018

**ORDER FOR RESTORATION OF SUSPENSION OF
M/S. STYLO CONSTRUCTION CO**

Name & NTN of Person Suspended:	M/s Stylo Construction Company SNTN: S0674044-8
Address:	406, 4 th Floor Panorama Center, Fatima Jinnah Road, Karachi
Date of Institution:	28 th May, 2018
Reason for Suspension	Non-compliance of the provisions of Section 9, 17, and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	December 2016 to April 2018

Whereas, M/s. Stylo Construction Co. having SNTN: S0674044-8 are registered with Sindh Revenue Board under the category of "Construction Services" classified under tariff heading 9824.0000 to the second schedule of Sindh Sales Tax on Services Act, 2011 (hereinafter "Act, 2011").

2. Scrutiny of tax profile revealed that they have failed to deposit the SST amount to the value of **Rs. 6,039,651/-** as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the Act, 2011") read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011") and failed to e-file the SST returns as required under Section 30 read with Rule 11,12,13 and 14 of the said Rules, 2011 pertaining to the tax periods **December 2016 to April 2018**.

3. Accordingly, notice bearing NO. SRB-COM-I/Unit-3/2018/2649 dated 28th May, 2018 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. Stylo Construction Co was suspended for the violation of aforesaid provisions of the law. Moreover, the registered person was required to comply with the said provision of the Act, 2011 and the rules made thereunder before 6th June, 2018, failing to which the case shall be proceeded for cancelation of registration.

4. On 25th June, 2018, Mr. S.M Murtaza, Partner M/s Stylo Construction Co. appeared on behalf of the registered person against above referred suspension notice. During the hearing, representative submitted that their company has already paid SST amount to sum of Rs. 2,405,661/- vide CPR numbers S1-20170623-00071228139 dated 23-06-2017, S1-20170623-00071228077 dated 23-06-2017, S1-20170623-00071228055 dated 23-06-2017 and S1-20170623-00071228096 dated 23-06-2017. They are also submitting the SST amount of Rs. 2,000,000/- vide P.O # 11969958 dated 23-06-2018, P.O # 096074452 dated 25-06-2018 and P.O # 32083 dated 25-06-2018 to the Sindh Revenue Board Head of Account "B-02834". Moreover, the learned representative submitted that for the remaining SST dues of Rs. 1,633,990/- they are in process of reconciliation of available record, they will duly pay the SST amount with Sindh Revenue Board within three weeks of the receipt of this notice i.e. upto 9th July, 2018. Futhermore, partner, M/s. Stylo Construction Co, requested for the restoration of registration, so they can e-file the returns and subsequently generate the PSID as per the procedure defined in Act, 2011.

Sindh Revenue Board, 12th Floor, Shaheen Complex Building, M.R. Kiyani Road, Karachi
Phone: No.021-99217800 Ext.217, Email: Allah.rakhio@srb.gos.pk



6. I have heard the representatives of M/s. Stylo Construction Co and came to the conclusion that, as a matter of procedure, on suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID on its NTN. Since, M/s. Stylo Construction Co has paid SST amount of Rs. 4,405,661/- and has undertaken that they will pay remaining amount of SST arisen therein after e-filing of SST returns within three weeks of this order. Therefore, taking a lenient view and for purpose of carrying on their business activity and subsequent remedial actions to be taken by the registered person, this office notice dated 28-05-2018, the suspension of the registered person is hereby **revoked with immediate effect**. In case of failing to fulfilment of stated remedial actions, registration of taxpayer may be subject to suspension.

7. M/s. Stylo Construction Co are further required to;

- i. Deposit the remaining amount of Rs. 1,633,990/- into SRB head of account "B-02384".
- ii. e-file the returns **immediately** by 05-07-2018

8. This order contains Two (02) pages, each bearing my seal and initial.



(ALLAH RAKHIO JOGI)
Assistant Commissioner (Unit-03)

Copy for Information to:

1. SA to Chairman, Sindh Revenue Board, Karachi.
2. PS to Senior Member (Audit), Sindh Revenue Board, Karachi.
3. The Commissioner-I/II/III/IV/Audit, Sindh Revenue Board, Karachi.
4. Chief Commissioner, RTO-I/II/III KARACHI, 6th Floor, Income Tax House, (Income Tax Building), Sharah-e-Kamal Ata Turk, Karachi.
5. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
6. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad
7. The C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
8. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
9. Deputy Commissioner (IT), SRB, for placing it on SRB website.
10. Manager Call Centre, SRB.
11. Treasury Office, Adhumal Oodharam Quarter, Karachi, Sindh.
12. M/s. K Electric, KESC House Plot 39-B, Sunset Boulevard Phase-II, Defence Housing Authority, Karachi
13. M/s. Aman Institute For Vocational Training, Plot No. 333, Korangi Township, Near Pakistan Refinery Limited, Korangi, Karachi
14. M/s South Asia Pakistan Terminals Limited, No.1, Container Port Road, Keamari South, Keamari, Karachi
15. M/s Pakistan Mobile Communications Limited, 1-A, IBC Building ,F-8 Markaz, Mobilink House, F 8 Markaz, Islamabad
16. M/s Pak-Arab Refinery Limited, Corporate Headquater, Korangi Creek Road, Korangi, Karachi

(ALLAH RAKHIO JOGI)
Assistant Commissioner (Unit-03)