



NO. SRB-COM-I/AC-04/2019/BSS/443956
SINDH REVENUE BOARD
GOVERNMENT OF SINDH
Karachi, Dated 25th October, 2019

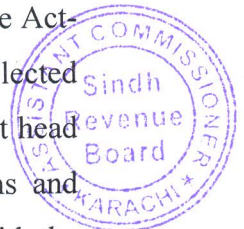
Principal Officer
M/s F & T Commercials,
Plot No. 47-A/11, Office No. 103, Sam Center,
Block - 6, P.E. C. H. S, Nursery, Karachi
SNTN:7231671-0
Phone: 03222709511

**NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. F & T COMMERCIALS
(SNTN NO. 7231671-0) UNDER SECTION 25 OF THE SINDH SALES TAX ACT, 2011.**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the Act-2011") provides that registration of a registered person can be suspended when a registered person has failed to comply with its obligations under this Act. Rule 10 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules-2011") 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, every registered person is required to deposit the Sindh sales tax on services as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011, read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 within the time prescribed therein and is further required to e-file the monthly SST returns as required under section 30 read with Rule 11, 12, 13, 14 of the Rules-2011 within three days of due date of payment of tax.

3. Scrutiny of your tax profile reveals that you have failed to deposit the Sindh sales tax for the tax period July-2013 to June-2019 and you have also failed to e-file the returns for the tax periods July-2013 to June-2019. 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. Record available shows that you have charged and collected the Sindh sales tax amount, however, failed to deposit the same into the Sindh government head of account. This office issued you notice on 04-9-2019 required for e-filing of returns and payment of Sindh sales tax for the said tax periods. However, you have failed to comply with the





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same. This shows willful noncompliance on your part and same is serious violation of aforesaid provisions of the Act-2011 and the rules made thereunder.

4. Now, this notice is being issued to you under section 25 of the Sindh Sales Tax on Services 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 the following remedial action by **24th November, 2019**;

- E-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods July-2013 to June-2019.
- E-deposit due tax amount along with default surcharge under section 44 of the Act, for the said tax periods.

5. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **24th November, 2019** your case shall be further proceeded under section 25 (4) & (5) for cancellation of your registration with SRB. If you wish to be heard in person or through your duly authorized representative, you may appear for hearing on **1st November, 2019 @ 11:00 AM** in the office of undersigned along with written defence, if any, in respect of above remedial actions.

6. 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-2011 and the Rules-2011.

C.C to;

1. The Commissioner-I Sindh Revenue Board, Karachi
2. The C.E.O PRAL, House #28, Street 37, F-6/I, Islamabad
3. The Project Manager, PRAL, Sindh Revenue Board, Karachi
4. Deputy Commissioner (IT), Sindh Revenue Board, Karachi
5. Manager Call Center, Sindh Revenue Board, Karachi

(Irfan Ahmed Sohu)
Assistant Commissioner (Unit-04)

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