



IN WARD
No # <u>402009</u>
Date: <u>29-04-19.</u>
Received by <u>[Signature]</u> Name & Sign. Sindh Revenue Board

NO.SRB-Com-IV/DC-34/Sus-Res/Cont Exe/8167/2018-19

GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Commissionerate-IV

Hyderabad Division
Dated: 26.04.2019

ORDER FOR WITHDRAWAL OF SUSPENSION

Name & NTN of person suspended	M/s Mashooq Ali (NTN: 4108835-2)
Address	Village Bahawal Zaonr, Hyderabad
Date of Institution&	25.10.2018
Brief Description	Non-compliance of the provisions of section 30 of SST Act, 2011, and rules made thereunder.
Tax Periods	October 2016 to June 2018

Brief facts of the Case:

M/s Mashooq Ali, having SNTN: 4108835-2, are registered for Sindh sales tax on services under the service code, "9809.0000". And, the persons registered for Sindh Sales Tax on Services under section 24, 24A or 24B are required to e-file true and correct monthly sales tax returns u/s 30 of Act, 2011 read with rule 13 of the SST rules, 2011, for the tax period by the 18th day of the following month the tax period which it belongs to. Moreover, the person is also required to deposit due SST amount payable on rendering or providing taxable services in Sindh province in terms of section 3, 4, 5, 8, 9 and 17 read with rule 14 of SST rules, 2011.

2. Scrutiny of the online record of SRB shows that the person did not e-file monthly SST returns for the tax period October 2016 to June 2018, which was in violation of section 30 of SST Act, 2011 and rules made thereunder.

3. Accordingly, a notice was served upon the registered person u/s 25 of SST Act, 2011, read with circular No. 02 of 2013 and rule 10 of SST Act, 2011, whereby the registration of **M/s Mashooq Ali** was suspended for violation of above mentioned statutory provisions of SST Act, 2011. Moreover, he was required to comply with relevant provisions of SST Act, 2011 and rules made thereunder by e-filing of SST returns, failing which the case was to further proceed for cancellation of registration.

4. The registered person has appeared for hearing on 24.04.2019. He has submitted a reply in writing. He has stated that due to misunderstanding of statutory provisions of SST Act, 2011 he could not e-file monthly sales tax returns for tax period October 2016 to June 2018 and thereafter. Now that he has realized the mistake and has committed to e-file sales tax returns for the given tax periods as required. He also deposited **Rs50,000/-** as a token of penalty vide a CPR dated 24.04.2019. He has further committed to clear all liabilities, as and when assessed by SRB office, in due course of time, with the request that his registration status may be reinstated so that he could e file monthly returns and deposit due SST amount in the time and manner prescribed under SST Act, 2011.

5. I have gone through the online record of the person which shows that he has not e-filed monthly sales tax returns for the tax period October 2016 to June 2018. He has appeared for hearing and has shown willingness to comply with statutory provisions of SST Act, 2011 and rules, made thereunder for regularly e-filing of returns and deposit of due SST amount on rendering of taxable services. While the registered person has agreed to take all the remedial measures as suggested by SRB office by first depositing the token penalty amount of **Rs50,000/-** and subsequently making payment of due SST amounts and then for e-filing of returns in terms of section 17 and 30 of Act, 2011, respectively.

6. However, due to suspension of registration, the registered can neither generate PSID for deposit of tax nor could take remedial actions to file true and correct returns, as required. Since the person has provided a copy of CPR dated 24.04.2019 for **Rs50,000/-**, therefore, taking a lenient view and for the purpose of carrying on his economic activities and to take further corrective actions as mentioned in this office notices, the suspension of the registered person is hereby **withdrawn with immediate effect**.

7. **M/s Mashooq Ali**, are required to e-file monthly sales tax returns for the relevant tax period(s) within 03 days of restoration of his suspended registration profile;

8. This order contains two (02) pages, each bearing my seal and signature.

(**SYED RIZWAN ALI**)
Deputy Commissioner
Sindh Revenue Board

Mr. Shaiq Jafri,
Chief Manager,
PRAL, SRB, Karachi

Cc.

- i) Commissioner (IV) Sindh Revenue Board, Hyderabad
- ii) Deputy Commissioner (I.T), SRB for placing the order on SRB website.
- iii) Manager Call Centre, SRB Karachi
- iv) Office file

Deputy Commissioner
SINDH REVENUE BOARD
Govt. of Sindh
(**SYED RIZWAN ALI**)
Deputy Commissioner
Sindh Revenue Board

26/4/2019