



NO.SRB/COM-SKR/DC-33/AI-Azan/2022/56135

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Bungalow No. A-4, Jaffria Housing Society,  
Opposite Magsi Kanta,  
Main Shikarpur Road, Sukkur  
**Dated: 26<sup>th</sup> December, 2022**

**Mr. Ghulam Mustafa Rajput,**  
**M/s. Shazaib Motors Sukkur,**  
Main Shikarpur Road, New Bus Terminal Near  
Sindhri, Hotel, Shikarpur Road, Sukkur  
SNTN: 8217074-2

**SUBJECT: ORDER FOR SUSPENSION OF REGISTRATION OF M/S. SHAZAIB  
MOTORS SUKKUR (SNTN: 8217074-2).**

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 where registered person "has failed to comply with its obligations under this Act". Further, Rule 10 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the 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.

2. Whereas, registered person has failed to perform its obligation required under the Act-2011, repetitively, despite notices issued No.78352 dated 28<sup>th</sup> November, 2022 and NO.51336 dated 14<sup>th</sup> December, 2022.

3. The registered person has failed to deposit Sindh Sales Tax liability assessed in above mentioned notices and have not given any plausible reason to justify their position on their liability, the details of assessed Sindh sales tax liability along with status of returns is given below;

- i. to make the payment of Sindh sales tax on Services as required under sections 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, to the value of **Rs.826,783/-** pertaining to the tax periods from **September-2020 to October-2022**.
- ii. to e-file true and correct Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12 of the Rules, 2011, in the time limitation and the manner as prescribed under rule 13 of the Rules, 2011. Moreover, as per their SST profile, registered person has failed to e-file monthly returns for the tax periods from **March-2022 to April-2022, July-2022 and October-2022**. Non-filing of returns within due date or non-filing of true and correct returns is violation of section 30 read with Rule 11, 12, 13 and 14 of the Rules-2011.

iii.

4. Therefore, this order 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 by **2<sup>nd</sup> January, 2023**:

- a) to discharge all your sales tax liability along with default surcharge under section 44 of the Act, 2011 and deposit the same in the Government of Sindh head of account B-02384.
- b) to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods mentioned above.


5. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **2<sup>nd</sup> January, 2023** your case shall further be proceeded for legal action.

6. This order is issued without prejudice to the penal, prosecution and recovery action as may be taken against you in accordance with the provision of the Act, 2011 or the Rules, 2011.

  
(GHULAM MURTAZA SHAR)  
Deputy Commissioner (Sukkur Region)

**A Copy is forwarded for information and necessary action to:**

1. Commissioner-Sukkur, SRB
2. The Project Manager, PRAL, Sindh Revenue Board, Karachi
- ✓ 3. Deputy Commissioner (IT), SRB, for placing it on SRB website

<b>INWARD</b>	
No.#	56961
Date	29/12/2022
received by	
Name & Sign Sindh Revenue Board	

