



OFFICE OF THE ASSISTANT COMMISSIONER
SINDH REVENUE BOARD, GOVERNMENT OF SINDH
Bungalow Number-42 Block-B Near NAB Office,
Sindh Muslim Housing Society, Nisar Ahmed Siddiqui Road, Sukkur



NO.SRB-SKR-CE-156/2018/188/ 392

Dated: 27th March, 2021

M/S. IMECO INDUSTRIAL SERVICES,
MUSLIM COLONY DAHARKI, DAHARKI
Ph: (+92,332,3214315)
SNTN: 1307879

Subject: **ORDER FOR SUSPENSION OF REGISTRATION OF M/S. IMECO INDUSTRIAL SERVICES (SNTN NO.1307879).**

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". 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, every registered person is required to deposit the monthly 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 and 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 provided or rendered taxable services to M/s Mari Petroleum Company Limited bearing SNTN 1414673 since March 2016 till February 2021. Summary is given in the following table:

Purchase Value	Vat Amount	Withheld Amount	Not Paid by IMECO
10,567,317	1,375,339	307,879	1,067,460

4. Besides providing or rendering taxable services, you have neither e-filed monthly Sindh sales tax returns nor deposited monthly Sindh sales tax for the tax periods from March 2016 till January 2020. Moreover, you have filled "Null" returns for the tax periods February 2020 to February 2021 despite the fact that you have provided or rendered services during the said tax periods. This is willful default on the part of registered person.

5. 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 with this office shows that you have provided or rendered taxable services and charged, collected and withheld the Sindh government revenues, however, did not deposit the same willfully. Various notices including notice dated 23.09.2019 and 10.01.2019 were served upon you, however, you paid no heed to the compliance of the provisions of the Act-2011 and rules made thereunder. This shows willful default on your

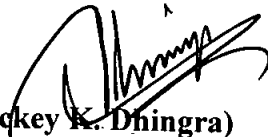
part and same is serious violation of aforesaid provisions of the Act-2011 and the rules made thereunder which is equal to taking the law into the hands.

6. 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 Sindh Sales Tax on Services 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 **12-04-2021**;

- to discharge all your Sindh sales tax dues including above SST amount of **Rs.1,067,460/-** along with default surcharge under section 44 of the Act-2011 and penalties under section 43 of the Act-2011 for aforementioned tax period and deposit the same in the Government of Sindh head of account-B-02384;
- To e-file monthly Sindh sales tax returns for aforesaid tax periods.

7. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **12-04-2021**, your case shall be further proceeded 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 **05.04.2021 @ 10:00 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.


(Vicky K. Dhingra)
Assistant Commissioner (Unit-33)

Copy for information to:

- Commissioner, SRB, Sukkur.
- M/s Mari Petroleum Company Limited, 21 Mauve Area, 3rd Road, Sector G-10/4, Islamabad, *is hereby directed to deduct and hold the payment due to the registered person, if any, until all the Sindh sales tax dues are cleared,*
- M/s Mari Field Daharki, Mari Gase Company, Distt Ghotki, Ghotki, *is hereby directed to deduct and hold the payment due to the registered person, if any, until all the Sindh sales tax dues are cleared,*
- Chief Manager, PRAL, Sindh Revenue Board, 6th Floor Shaheen Complex, M.R Kiyani Road, Karachi, for suspending the registration of registered person,
- ✓ Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.