



M/s. UNIVERSAL GRAPHICS & DEVELOPERS,
18-B, BLOCK-B, SMCHS, KARACHI

SUBJECT: NOTICE FOR SUSPENSION OF REGISTRATION OF M/S UNIVERSAL GRAPHICS & DEVELOPERS (SNTN 963492)

Kindly refer to the subject above.

02. Whereas, M/s. UNIVERSAL GRAPHICS & DEVELOPERS (hereinafter referred to as "registered person"), is registered with SRB having SNTN: 963492, is engaged in providing or rendering services as "Advertising Agents" classified under "tariff heading 9805.7000" of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 (hereinafter called "Act, 2011"). The registered person is required to comply with the provisions of the Act, 2011 and the Sindh Sales Tax on Services Rule, 2011 (hereinafter referred to as the "Rules, 2011").

03. However, the SRB profile reveals that the registered person has failed to comply with the obligations of the provisions of the Act, 2011. Therefore, it has been observed that, the registration of the registered person needs to be suspended under section 25(1)(a)(ii) of the Act, 2011. The relevant provision for the sake of clarity is reproduced as under:

"(a) the Board or any officer of the SRB, authorized by the Board in this behalf, may suspend the registration of a person if it believes that the person---

(i)

(ii) failed to comply with its obligations under this Act;"

04. In addition to the above provision, the rule 10 of the Rules, 2011 also provides:

"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".

05. Upon perusal of Sindh sales tax profile of the registered person it has been observed that the registered person failed to file Sindh sales tax returns for the tax period, *Jun-2020, May-2020, Apr-2020, Mar-2020, Feb-2020, Jan-2020, Dec-2019, Nov-2019, Oct-2019, Sep-2019, Aug-2019, Jul-2019, Jun-2019, May-2019, Apr-2019, Mar-2019, Feb-2019, Jan-2019, Dec-2018, Nov-2018, Oct-2018, Sep-2018, Aug-2018, Jul-2018, Jun-2018, May-2018, Apr-2018, Mar-2018, Feb-2018, Jan-2018*, and made payment thereof, which is a clear violation of the provisions of the Act, 2011.

06. In view of the above, the registered person has failed to:

- *deposit SST along with default surcharge under section 44 of the Act-2011 under the Government of Sindh head of account B-02384:*
- *e-file their Sindh sales tax return as required under section 30 of the Act, 2011 read with rule 12, 13 & 33 of the Rules, 2011 for the tax periods from Jun-2020, May-2020, Apr-2020, Mar-2020, Feb-2020, Jan-2020, Dec-2019, Nov-2019, Oct-2019, Sep-2019, Aug-2019, Jul-2019, Jun-2019, May-2019, Apr-2019, Mar-2019, Feb-2019, Jan-2019, Dec-2018, Nov-2018, Oct-2018, Sep-2018, Aug-2018, Jul-2018, Jun-2018, May-2018, Apr-2018, Mar-2018, Feb-2018, Jan-2018,.*

07. Therefore, keeping above narrated facts in view it is evident that the registered person has failed to comply the provisions of the Act, 2011 thereof attracting action under section 25 of the Act, 2011 besides all other relevant provisions of law for which separate proceedings will be initiated in due course of time. This notice is being issued under section 25(2) of the Act, 2011. However, your registration shall not be proceeded for suspension if you take the following remedial actions;

- *deposit SST along with default surcharge under section 44 of the Act-2011 under the Government of Sindh head of account B-02384:*
- *e-file their Sindh sales tax return as required under section 30 of the Act, 2011 read with rule 12, 13 & 33 of the Rules, 2011 for the tax periods from Jun-2020, May-2020, Apr-2020, Mar-2020, Feb-2020, Jan-2020, Dec-2019, Nov-2019, Oct-2019, Sep-2019, Aug-2019, Jul-2019, Jun-2019, May-2019, Apr-2019, Mar-2019, Feb-2019, Jan-2019, Dec-2018, Nov-2018, Oct-2018, Sep-2018, Aug-2018, Jul-2018, Jun-2018, May-2018, Apr-2018, Mar-2018, Feb-2018, Jan-2018,.*

08. The compliance date for remedial actions is fixed on September 10, 2020. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before the date fixed for compliance, your case shall proceed for suspension of registration with SRB on September 11, 2020.



(Nadia Jalil)

Assistant Commissioner (Unit-19)

Copy forwarded to:

1. Chief Collector Customs (Enforcement South), Custom House, Karachi.
2. Chief Collector Customs (Preventive South), Custom House, Karachi.
3. Chief Commissioner, LTU, PIC Towers, Moulvi Tameezuddin Road, Karachi.
4. Chief Commissioner, RTO- I/II Karachi, Income Tax House, 6th floor, Income Tax Building, Shahrah-e-Kamal Atta Turk, Karachi.
5. Chief Commissioner, RTO-III, Karachi, A-335, Jauhar Chowrangi Road, Gulistan-e-Jauhar, Block-16, Karachi.
6. Chief Commissioner, RTO Hyderabad, A-49, Site Area, Hyderabad.
7. Chief Commissioner, RTO Sukkur, Income Tax Building, Sukkur.
8. The Commissioner III, Sindh Revenue Board.
9. The Commissioner, Hyderabad, Sindh Revenue Board.
10. The Commissioner, Sukkur, Sindh Revenue Board.
11. Cluster-In-Charge (Unit-19), Sindh Revenue Board, Karachi.
12. Unilever Pakistan Limited, Avari Plaza Fatima Jinnah Road, Karachi.
13. The Dawood Foundation, Dawood Centre, M.T Khan Road, Karachi.
- ✓ 14. Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.
15. Mr. Shaiq Jafri, Chief Manager, PRAL, in SRB.



(Nadia Jalil)

Assistant Commissioner (Unit-19)