



OFFICE OF THE  
DEPUTY COMMISSIONER  
SINDH REVENUE BOARD  
GOVERNMENT OF SINDH

NO.SRB/COM-SUK/CE/2023/ 87680

Dated: 28<sup>th</sup> March, 2023

Mr. Ali Muhammad,  
M/s. A.M Brothers Engineering Works.  
Near Jahangir Petrol Service, G.T Road, Daharki  
SNTN # 2569863-0  
Contact # 0332 3214315

Subject: **ORDER FOR SUSPENSION OF REGISTRATION OF M/S. A.M BROTHERS  
ENGINEERING WORKS (SNTN # S2569863-0)**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (*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 (*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, 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. This is to inform you that all the persons registered with the Sindh Revenue Board under the provisions of section 24, 24A or 24B of the Act, 2011 are required to furnish a true and correct return in the prescribed form as required under section 30 of the Act, 2011 read with rule 12 of the Rules, 2011, in the time and manner as prescribed under rule 13 of the Rules, 2011.

3. Scrutiny of your tax profile reveals that you have failed to e-file SST returns for the consecutive 41 tax periods from **April, 2019 to August, 2022** and further 4 consecutive tax periods from **October, 2022 to January, 2023** thus violating section 30 of the Act, 2011 read with rules 11, 12, 13 of the rules, 2011 which invites the penalty prescribed under serial no. 2 of the section 43 of the Act, 2011 which worked out to be Rs. 450,000/- (10,000 \* 45).

4. Non-filing of true and correct 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.

5. Now, this order is being issued to you under section 25 of 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 **3<sup>rd</sup> April, 2023**;

- to e-file the 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

Address: Bungalow No.A-04, Jaffria Cooperative Housing Society, Opposite Magsi Kanta, Shikarpur road, Sukkur

Tel: 071-9330994-5

Email: murtaza.shar@srb.gos.pk

Website: [www.srb.gos.pk](http://www.srb.gos.pk)

6. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **3<sup>rd</sup> April, 2023**, your case shall be further preceded for cancellation of your registration with SRB.

7. This order 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 or the Rules.

  
(GHULAM MURTAZA SHAR)  
Deputy Commissioner (Sukkur-Region)

**Copy for information to:**

- The Commissioner-SRB, Sukkur.
- Mr. Shaiq Jafri, Chief Manager, PRAL, SRB. *(for suspending the registration of registered person)*
- ✓ • Mr. Shahid-ul-Ghani, Head of IT, SRB. *(for placing it on SRB website).*

INWARD	
No.#	89832
Date:	29/03/23
Received by:	
Name & Sign Sindh Revenue Board	

