



INWARD
No. 10127
Date 29/7/2020
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Sindh Revenue Board

NO. SRB-COM-MPK/AC-III/Rev/2020/1070

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate – Mirpurkhas
Dated: 28th July, 2020

**ORDER FOR RESTORATION OF SUSPENSION OF
M/S GHORI CONSTRUCTION & BUILDERS (SNTN: 4161672-3)**

Name & NTN of Person Suspended:	Mr. Abdul Rauf C/o M/s. Ghori Construction & Builders (SNTN: 4161672-3)
Address:	House No. 17, Village Muhammad Yaseen Ghori Near Railway, Hyderabad Road, Mirpur Khas.
Date of Institution:	October 11, 2019
Reason for suspension	Non-compliance of the provisions of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and rule 12, 13 and 14 of the Sindh Sales Tax on Services Rules, 2011.
Tax Period	March, 2019 to August, 2019

Brief facts of the case are that M/s. Ghori Construction & Builders (hereinafter referred as 'the registered person') having SNTN: S4161672-3, are registered with Sindh Revenue Board under the category of services provided or rendered by Contraction Services classified under tariff heading 9824.0000 to the second schedule of Sindh Sales Tax on Services Act, 2011 (hereinafter "Act, 2011").

02. Scrutiny of tax profile revealed that the registered person had failed to make the payment of Sindh sales tax on services for the tax-period March, 2019 to August, 2019 in the time and manner as prescribed under section 9 & 17 of the Act, 2011 read with rule 14 of the Rules, 2011. They had also failed to e-file monthly 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, for the tax period **March, 2019 to August, 2019**.

03. Accordingly, this office notice bearing NO.SRB-COM-V/Unit-34/SUSPENSION/2019/5049 dated October 11, 2019 was served upon the registered person, under section 25 of the Act, 2011 read with Circular No. 02 of 2013 and Rule 10 of the Rules, 2011, whereby, the registration of M/s. Ghori Construction & Builders was suspended with immediate effect, for the violation of aforesaid provisions of the law.

04. The registered person was advised to take certain remedial actions, as mentioned below, so that the suspension may be revoked:-

- to discharge all your Sindh sales tax liability along with default surcharge under section 44 of the Act, 2011 for afore-mentioned tax periods and deposit the same in the Government of Sindh head of account B-02384.

- to e-file the monthly Sindh sales tax return (Form SST-03) for the aforesaid tax periods, *immediately*.

The registered person was also informed that the failure to comply with said notice shall lead to cancellation of their registration with SRB.

05. In compliance to this office aforesaid letter dated 11-10-2019, M/s Ghori Construction & Builders submitted a written reply vide stamp paper dated July 27, 2020, supported by copy of bank statement for the said tax periods, wherein, the registered person submitted that there is no any due SST payment for the said tax periods. Further, the registered person deposited penalty amount vide CPR No. S1-20191210-0036-1128096 dated 10-12-2019 for non-filing of monthly sales tax returns. He further assured that he would not repeat his default in future and shall pay all dues of the Sindh sales tax including penalties and short payments if any found and as communicated by this office.

06. I have gone through the submissions of M/s. Ghori Construction & Builders and came to the conclusion that, as a matter of procedure, on suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb portal due to which the taxpayer can neither e-file the return nor can generate the PSID on their SNTN. Therefore, taking a lenient view and for the purpose of carrying on their business activity and subsequent remedial actions to be taken by the registered person, this office notice bearing NO.SRB-COM-V/Unit-34/SUSPENSION/2019/5049 dated October 11, 2019 the suspension of the registered person is hereby **revoked with immediate effect**. In case of failure to fulfil the stated remedial actions, registration of taxpayer may be **subject to suspension again**.

07. M/s. Ghori Construction & Builders are further required to;

- i. Ensure compliance of the provisions of rule 42 (B) of the Sindh sales tax on services Rules, 2011 going forward.
- ii. E-file the monthly Sindh sales tax return for the tax period March, 2019 to June, 2020 within a week after revocation.

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

(VEESO MAL)

Assistant Commissioner-III
Mirpurkhas Region

Copy for Information to:

1. Chief Manager-PRAL, Sindh Revenue Board, Karachi.
2. Commissioner- Mirpurkhas, SRB;
3. Deputy Commissioner (IT), SRB, for placing it on SRB website; and
4. Manager Call Center, Karachi SRB

(VEESO MAL)

Assistant Commissioner-III
Mirpurkhas Region

Assistant Commissioner
Sindh Revenue Board
Govt: of Sindh