



No. SRB-COM-HYD/Unit-34/C.E/2021-22/20179  
GOVERNMENT OF SINDH  
SINDH REVENUE BOARD  
Hyderabad Division  
No.14/A-1, Defence Officers Housing Society  
Phase-I, Thandi Sarak, Hyderabad  
Dated 28 September, 2021

### ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. S.A.R Enterprises. SNTN-3154920-9
Address:	Ex. Army K.K Colony Qazi Abdul Qayyom Road, Hyderabad
Date of Institution:	28-07-2021
Reason for Suspension	Non-compliance of the provisions of Section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	March, 2017 to June, 2017

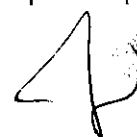
#### **BRIEF FACTS OF THE CASE**

M/s. S.A.R Enterprises bearing SNTN:S3154920-9 are registered with SRB under the service category as specified "Services provided or rendered by persons engaged in *contractual execution of work or furnishing supplies* " covered under tariff heading 9809.0000 of the Second Schedule to the Act, 2011 (the " *Act, 2011* ") which are chargeable to the Sindh Sales Tax ("SST") under Section 8 Act, 2011 and rules made thereunder.

**02.** Scrutiny of their tax profile revealed that they failed to deposit the due SST amount as required under section 9 and 17 of the Act, 2011 read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (the " *Rules, 2011* "). Also the registered person failed to e-file the monthly SST returns as required under section 30 of the Act, 2011 read with rule 11, 12, 13 and 14 of the Rules, 2011 for the tax period(s) March, 2017 to June, 2017.

**03.** Accordingly, the registered person vide SRB notice Ref: No. SRB-COM-II/DC-13/Suspension Order/01/17-18/237571 dated 25<sup>th</sup> July, 2017 was suspended in terms of provision of 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. S.A.R Enterprises was suspended for violation of aforesaid provisions of the Act, 2011 and rules made thereunder.

**04.** The registered person submitted a letter in writing on 13-09-2021 requesting for activation of his SRB ID/profile. The registered person also appeared for hearing on 14-09-2021, he requested that his registration with SRB was suspended due to which he could not comply with SRB. Now he has applied for contract with different departments, therefore requested to revoke the suspension as his business will enable to apply for the contracts and will achieve the award of the same. The registered person also submitted that he has deposited the penalty amounting to Rs. 30,000/- vide CPR No. S1-20210910-0021-11848950 dated 10-09-2021. The registered person also affirmed that after revocation he will file all the tax returns and deposit the due tax onwards as per the provisions

  
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Hyderabad

of the Act, 2011.

05. I have heard the person 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 neither can e-file the return nor can generate the PSID on its own SNTN. Since the registered person deposited the penalty amount voluntarily and affirmed that he will comply with the provisions of the Act, 2011 and rules made thereunder. Therefore, considering the submissions of the registered person by taking lenient view for the purpose of carrying on their business activity, I hereby order for **revocation of the suspension** with immediate effect.

06. M/s. S.A.R Enterprises are required to:

- a) e-file all the monthly due Sindh sales tax returns immediately after restoration of registration,
- b) e-deposit the due Sindh sales tax liability if any accordingly,

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

  
(Zindaqi Kalal)


Assistant Commissioner (Unit-34)

**Copy for information to:**

- i) The Commissioner-Hyderabad, SRB.
- ii) Mr. Shaiq Jafferi, G.M PRAL, SRB Head Office Karachi.
- iii) Deputy Commissioner (IT), SRB, for placing it on SRB website
- iv) M/s. S.A.R Enterprises., Ex. Army K.K Colony Qazi Abdul Qayyum Road, Hyderabad.

  
(Zindaqi Kalal)

Assistant Commissioner (Unit-34)

<b>INWARD</b>	
No. #	22673
Date	29-9-21
Received by:	
Name & sign Sign Re: SRB Board	

