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NO. SRB-COM-I/UNIT-2/MACC/2023-24/311667

GOVERNMENT OF SINDH
SINDH REVENUE BOARD

Commissionerate – I
Shaheen Complex, 2nd Floor, Karachi
Dated: 28th December, 2023

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Malik Aman Canteen Contractors, SNTN-S3997898-2
Address:	K-53, Mubarak Mosque, Sikanderabad Keamari, Block C-1, Karachi, Sindh.
Date of Institution:	28 th December, 2023
Reason for Suspension	Non-compliance of the provisions of section 3,8 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	July 2015 to February 2023

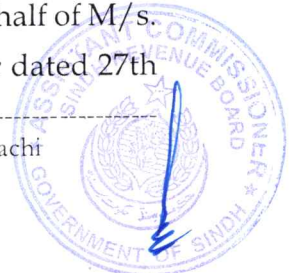
Whereas, M/s. Malik Aman Canteen Contractors are registered with Sindh Revenue Board having SNTN: S3997898-2, are engaged in providing or rendering taxable services of “*Services provided by Caterers, Suppliers of Food and Drinks*” classified under tariff heading 9801.5000 of the Second Schedule of the Sindh Sales Tax on Services Act, 2011 (referred as “**Act, 2011**”).

2. Scrutiny of their tax profile revealed that they have failed to file their monthly Sindh sales tax returns for the tax period **July 2015 to February 2023** as required under section 30 of the Act, 2011 read with Rule 11, 12, 13 and 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011"). They have also failed to declare and deposit Sindh sales tax amount of Rs4,779,444/- against taxable services rendered to various service recipients and withholding agents during the tax period mentioned above.

3. Accordingly, order of suspension of the registration bearing reference No. SRB-COM-I/KHI/AC-2/2021-22/121888 dated **6th May, 2022** 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 Malik Aman Canteen Contractors was suspended for violation of section 30 of the Act, 2011. Wherein, the registered person was required to comply with the said provisions of the Act, 2011 and the Rules made thereunder within 15 days of the issuance of suspension order; failing to which the case shall be proceeded for cancellation of registration.

4. Mr. Iqbal Hussain from M/s. Farhan Ahmed & Co. appeared on behalf of M/s. Malik Aman Canteen Contractors in response to this office suspension order dated 27th

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April, 2023 issued to them. The counsel submitted two reply letters Ref MA/2310/02 dated 21-Oct-23 and Ref.MA/2311/03 dated 14-Nov-23. In both the reply letters they stated that;

- a. their client is unable to operate the business and cannot issue sales tax invoices due to suspension of Sindh Sales tax Registration. Client is facing obstruction of outstanding payments and is not able to run business smoothly.
- b. The former tax consultant (deceased) forgot to declare some invoices in Sindh Sales tax Returns and the SRB issued notice to Malik Aman wherein they found some undeclared invoices but these invoice amounts do not match with our invoices record.
- c. Therefore, it is requested to please correct the invoices and issue fresh notice to comply and also requested you to please restoration of my client Sindh sales tax registration so that the client will run the business smoothly and pay SRB taxes and we are ready to cooperate with you in every way.

5. The SST amount outstanding against registered person during above-mentioned tax period stands to Rs4,779,444/- to be paid by the registered person. While, as per the submission of registered person the service recipients have wrongly declared the amount of sales against the registered person in many invoices highlighted by the registered person. The registered person requested for reconciliation and verification of the sales record from the end of service recipient who, as per registered person, has overstated the sales amount due to which registered person is confronted such amount of sales tax outstanding amount.

6. Moreover, registered person paid **Rs500,000/-** on account of sales tax outstanding amount (details are given in table below) and have also submitted undertaking on legal paper stating that he will comply to SRB related to filing of monthly Sindh sales tax returns and payment of remaining amount but after due reconciliation and verification of the contention held by them. In case of failure in their part, department will initiate suspension proceedings again. Details of payments are given as under:-

S.No	CPR#	Tax Period	Payment Date	Amount
1	S12023120801051172092	May-22	8-Dec-23	123,016
2	S12023120801051172086	Apr-22	8-Dec-23	112,894
3	S12023120801051171781	Mar-22	8-Dec-23	9,648
4	S12023120801051172090	Feb-22	8-Dec-23	115,388
5	S12023120801051172094	Jan-22	8-Dec-23	68,668
6	S12023120801051172091	Dec-21	8-Dec-23	50,024
7	S12023120801051171783	Nov-21	8-Dec-23	20,362
Grand Total				500,000



7. Mr. Iqbal Hussain appeared before the office of undersigned, where he submitted two affidavits [inward number 55411 dated 11-Dec-23]. In the mentioned undertaking submitted by the representative on behalf of registered person, where counsel pleaded that their client would make payment of due sales tax amount once proper reconciliation of facts as provided by the undersigned. He further submitted that client will deposit all SST dues with SRB and shall also file their regular monthly SST returns in timely manner and will also deposit due SST amount resulting therein. Moreover, they are also liable to pay default surcharge under section 44 of the Act, 2011 which will be calculated at the time of payment. Besides, the penalty under serial 2 of the Table of section 43 of the Act, 2011 for non-filing of monthly return for tax period July 2015 to February 2023.

8. I have heard the representative of M/s Malik Aman Canteen Contractors and concluded that; as a matter of procedure, with the suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb/e.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID on its SNTN. Since M/s. Malik Aman Canteen Contractors has made partial principal tax amount of **Rs500,000/-** and have also submitted undertaking dated 11.12.2023 (on legal paper) to deposit remaining SST amount with SRB after due reconciliation. In case of default of their held undertaking, their registration would be subject to suspension and the department shall be at liberty taking legal action against the persons mentioned in the undertaking.

9. Therefore, taking a considerate view and for purpose of carrying on their business activities as well as subsequent remedial actions to be taken by the registered person, the suspension of the registered person is hereby **revoked with immediate effect**. In case, if taxpayer fails to comply any of the above stated remedial actions and to their undertaking, the registration of taxpayer shall be subject to suspension without further notice.

10. This order contains Four (04) pages, each bearing my seal and initial.


(Allah Rakhio Jogi)
Assistant Commissioner (Unit-2)

M/s. Malik Aman Canteen Contractors
SNTN: S3997898-2
K-53, Mubarak Mosque, Sikanderabad
Keamari, Block C-1,
Karachi, Sindh



Copy for Information to:

1. The Senior Member (Operations), Sindh Revenue Board, Karachi.
2. The Commissioner-I, Sindh Revenue Board, Karachi.
3. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
4. Deputy Commissioner (I.T), Sindh Revenue Board, for placing it on SRB website.
5. Manager Call Centre, Sindh Revenue Board, Karachi.
6. Cluster-in-Charge Unit 2, Sindh Revenue Board, Karachi.

 28/12/2023

(Allah Rakhio Jogi)

Assistant Commissioner (Unit-2)

