



AC - 03



NO.SRB/COM-III/AC-03/CS/2020-21/2099
SINDH REVENUE BOARD
GOVERNMENT OF SINDH
Karachi, Dated 29th March, 2021

M/s HE HARBIN ELECTRIC (PVT.)
103/1, Street # 25, Khayaban-e-Muhafiz,
Defence Housing Authority, Karachi.

CONTRACT: 042-35759501/0333-4129812
SNTN # 4396358-7

Subject: **ORDER FOR SUSPENSION OF REGISTRATION OF M/S HE HARBIN ELECTRIC (PRIVATE) LIMITED (SNTN: 4396358-7).**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (hereinafter "Act, 2011") provides that registration of a registered person may 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 (hereinafter "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 or non-filing of returns for four consecutive months, 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. Whereas, scrutiny of your tax profile reveals that, you have failed;
- i. you keep the abnormal tax profile on account of made/declared huge purchases and failed to attach the purchase invoices with Sindh sales tax returns, which is the violation of Rule 16 of the Rules, 2011;
 - ii. you have failed to comply this office earlier notices dated 10.08.2020, 31.08.2020, 07.12.2020, 26.01.2020 and 18.03.2020 issued on account of verification of your input tax claimed/adjusted in the Sindh sales tax returns from the tax period of April, 2020 to date;
 - iii. you were not existing at your registered head office address *i.e.* 103/1, Street # 25, Khayaban-e-Muhafiz, Defence Housing Authority, Karachi, during the course of physical verification, conducted by this office on 29th March, 2021 at 11:00AM; and
 - iv. you have failed to update your SRB registration profile in terms of correspondence address, contact number(s), bank account and updated particulars of authorized representative, which is violation of Rule 10 of the Rules, 2011.

3. This order is being issued to you under section 25 of the 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 **9th April, 2021**:-

- a) to personally appear before the undersigned and verified your registration particulars *like* Memorandum of Article, CNICs, Passport, VISA (*if any*), SECP registration Certificate, FBR Registration Certificate, Tenancy Agreement/Lease Documents, Last Paid Electricity Bill and Bank Statement of Last Twelve Months;

- b) after verification of above document, to online submit the change in particulars application for updating your SRB registration profile; and
- c) to submit the complete reconciliation statement in terms of your purchases made / declared in Sindh sales tax returns along-with following documents/record:-
- i) Visible and clear copies of Purchase Invoices;
 - ii) Proof of Payments along-with Bank Statement;
 - iii) Party-wise Ledger accounts; and
 - iv) Contract/Agreement signed with M/s K-Electric Ltd. (NTN # 1543137-1);
 - v) Copy of Last Income Tax Return filed with FBR; and
 - vi) Annual Audited Accounts for the year 2019-2020.

4. In case of non-satisfactory response or failure to take remedial measures as mentioned in para 3(a) & (b) on or before above scheduled date, your case shall further be proceeded for legal action;

5. This order is issued without prejudice to the penal, prosecution and recovery action as may be taken against you in accordance with the provisions of the Act, 2011 or the Rules, 2011.

/

(RAHIL ANWAR SOOMRO)
Assistant Commissioner (Unit-3)

A copy is forwarded for kind information and necessary action to:-

- 1) Commissioner-III, SRB.
- 2) Chief Commissioner Inland Revenue, CTO/RTO-I, Shahrah-e-Kamal Attaturk, Karachi.
- 3) Chief Collector of Customs Appraisement (South), 8th Floor, Custom House, Eduljee Dinsha Road, Karachi.
- 4) Chief Collector (Enforcement), 8th Floor, Custom House, Eduljee Dinsha Road, Karachi.
- 5) Chief Automation, Federal Board of Revenue, Constitution Avenue, G-5, Islamabad.
- 6) The Project Manager, PRAL, Sindh Revenue Board, Karachi.
- 7) Deputy Commissioner (IT), SRB, for placing it on SRB website.
- 8) Mr. Manzoor Ahmed, AC (Unit # 03), SRB, Karachi.
- 9) **M/s K-Electric Limited**, KESC House, Plot # 39-B, Sunset Boulevard, Phase-II, DHA, Karachi, with request to hold aforesaid SST amount and also withhold and deposit the whole amount of SST against the on-going services receiving or procuring from of M/s HE Harbin Electric (Pvt.) Limited till the restoration of its registration from suspension and/or issuing NOC from this office, failing which you shall also be held responsible in terms of Section 18 of the Act, 2011.

J. Anwar
29.3.2021

(RAHIL ANWAR SOOMRO)
Assistant Commissioner (Unit-3)