



OFFICE OF THE  
ASSISTANT COMMISSIONER  
SINDH REVENUE BOARD  
GOVERNMENT OF SINDH

NO.SRB-KSR-C-76/96

Dated: 29<sup>th</sup> April, 2021

M/s M.K Lashari & Co.,  
H # 28, Near Govt Girls School, Bashirabad  
Military Road, Sukkur  
(Mob: +92, 301, 8386814)

M/s M.K Lashari & Co.,  
H # 743, Near Maher Plaza Bashirabad,  
Military Road, Sukkur

SUBJECT: **ORDER FOR SUSPENSION OF REGISTRATION OF M/S M.K LASHARI & CO. (SNTN S 3199498-9).**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "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 (hereinafter referred to as "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 or non-filing of returns for four consecutive tax periods, 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. In terms of section 9 and 17 of the said Act-2011 read with Rule 14 of the said Rules-2011, every registered person is required to deposit the monthly Sindh sales tax in the time and manner prescribed therein and is further required, under section 30 of the Act-2011 read with 11, 12, 13 and 14 of the Rules-2011, to e-file the monthly SST returns within three days of due date of payment of tax.

3. Perusal of SST returns of M/s Pakistan State Oil Company Limited (SNTN 0711554) for the tax periods from **March 2015 to March 2020**, it is revealed that you have rendered taxable services of **Rs. 28,122,090/-**, where you have charged the Sindh Sales Tax (SST) amounting to Rs.3,569,513/-. Out of this, Rs.713,902/- are withheld by the service recipient, however, **Rs.2,833,016/-** are not deposited into Sindh government treasury by you.

NTN	Name	Purchased Value	VAT Amount	WHT Amount	Not Paid
711554	Pakistan State Oil Company Limited	28,122,090	3,569,513	713,902	2,855,611
Less: Paid					-22,595
<b>Short Paid</b>					<b>2,833,016</b>

04. Besides the above short payment, the registered person failed to e-file monthly returns for the tax periods **Mar'15 to Dec'15; Feb'17 to May'19; Aug'19 to Mar'21** and filed "Null" returns for the tax periods **Jan'16 to Jan'17; Jun'19 to July'19** despite providing or rendering taxable services which is amounting to tax fraud under section 2(94) of the Act-2011. Various notices including notice dated 08.10.2019 for suspension of registration was issued, however, registered person failed to deposit the SST. Non-Payment of Sindh sales is violation of section 8, 9, 17 of the Act-2011 and the Rules made thereunder. The said contraventions of the provisions of the Act-2011 and the rules made thereunder are liable to penalties under the provision of section 43 of the Act-2011 along with levy of default surcharge under section 44 of the Act-2011. This shows willful default on your part and same is serious violation of aforesaid provisions of the Act-2011 and the rules made thereunder which is equal to taking the law into the hands.

Address: Bungalow No.42, Block-B Near NAB Office, Sindhi Muslim Housing Society, Nisar Ahmed Siddiqui Road, Sukkur

Tel: 071-9310995

Email: vickey.dhingra@srb.gos.pk

Website: www.srb.gos.pk

5. Now, this notice is being issued to you under section 25 of the Sindh Sales Tax on Services Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Sindh Sales Tax on Services Rules, 2011 to the effect that your registration is hereby suspended with immediate effect. However, your suspension shall be revoked if you take following actions by **12-05-2021**:

- to discharge all your Sindh sales tax dues **including above SST amount of Rs. 2,833,016/-** along with default surcharge under section 44 of the Act-2011 and penalties under section 43 of the Act-2011 for aforementioned tax period and deposit the same in the Government of Sindh head of account B-02384.
- To e-file the monthly SST returns for the tax periods.

6. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **12-05-2021**, your case shall be further proceeded for cancellation of your registration with SRB. If you wish to be heard in person or through your duly authorized representative, you may appear for hearing on **06.05.2021 @ 10:30 AM** in the office of undersigned along with written defence, if any, in respect of above remedial actions.

7. This notice 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-2011 and the Rules-2011.

(Vickey K. Dhingra)  
Assistant Commissioner (Unit-33)

**Copy to:-**

- Commissioner, SRB, Sukkur,
- M/s Pakistan State Oil Company Limited, PSO House, Khayaban-e-Iqbal, Clifton Road, Karachi, *is hereby directed to deduct and hold the payment due to the registered person, if any, until all the Sindh sales tax dues are cleared*
- Chief Manager, PRAL, Sindh Revenue Board, 6th Floor Shaheen Complex, M.R Kiyani Road, Karachi, for suspending the registration of registered person,
- Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.

