



NO.SRB-COM-IV/Unit-01/2022-23/191398
SINDH REVENUE BOARD
GOVERNMENT OF SINDH
Karachi, Dated: 29th May, 2023

M/s. THE NEXT MAX

Address: Plot # 41-C Office # 101 1St Floor
Lane-8, Bukhari Commercial Phase-Vi, Dha
Karachi
SNTN: S1535192

Subject: **ORDER FOR SUSPENSION OF REGISTRATION OF M/S. THE NEXT MAX (SNTN NO. S1535192)**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (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 (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, 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.

02. Whereas, scrutiny of your tax profile reveals that you have failed;

- i. to make the payment of Sindh sales tax on services as required under section 9 and 17 of the Act-2011, read with rule 14 of Rules-2011, pertaining to the tax periods **April-2022 to February-2023.**
- ii. to e-file the 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 periods **April-2022 to February-2023.**

03. Non-payment of SST and non-filing of SST returns within the time and manner prescribed under the law is contravention of aforesaid provisions of the Act-2011 and the rules made thereunder. It is pertinent to mention here that a notice before suspension of registration was also issued to registered person on 04/05/2023. However, no response has been received till date.

04. Now, this order is being issued to you under section 25 of 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;

- i. to discharge all your sales tax liability along with default surcharge under section 44 of the Act-2011 for aforementioned tax periods and deposit the same in the Government of Sindh head of account B-02384
- ii. to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the said tax periods.

05. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **12th June, 2023** your case shall be further proceeded for cancellation of your registration with SRB.

06. 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 or the Rules.



(IMRAN ALI)

Assistant Commissioner (Unit-01)

Copy for Information to:

- *Worthy Commissioner-IV, SRB*
- *Mr. Shahid-ul-Ghani, Head of IT, SRB, for placing it on SRB website.*
- *Mr. Shaiq Jafri, Chief Manager, PRAL SRB.*
- *Manager Call Centre, SRB*

