



NO.SRB/Unit-3/H2 Readymix/2021-22/33505
SINDH REVENUE BOARD
GOVERNMENT OF SINDH
SHAHEEN COMPLEX, 9th FLOOR
Karachi, Dated 29th October 2021

M/s H2 Ready-Mix (Pvt.) Ltd.,
Room No.404, 4th Floor,
The Square, Shaheed Millat Road,
Bahadurabad, Karachi.

SNTN: S4109930-3

Subject: **ORDER FOR SUSPENSION OF REGISTRATION IN RESPECT OF M/S H2 READY-MIX (PVT.) LIMITED HAVING SNTN: S4109930-3.**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (*hereinafter to be referred as "the 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 to be referred 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, 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:

- 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. without submission the online election/option in Form "R" for the financial year 2020-21, required under Rule 42BB of the Rules, 2011, you have claimed huge amount of input tax during said tax periods and same is inadmissible under the relevant provision of the Act, 2011;
- iii. failed to make the e-payment of Sindh sales tax as required under section 9 and 17 of the Act, 2011, read-with rule 14 of the Rules, 2011, pertaining to the tax periods from **June, 2021 to September, 2021.**
- iv. failed to e-file true and correct 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 period from **June, 2021 to September, 2021;** and

03. 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 **8th November, 2021** :-

- a) to discharge all your due Sindh sales tax liability along-with default surcharge under section 44 of the Act, 2011 and deposit the same into the Government of Sindh head of account "B-02384---Sindh Sales Tax on Services"; and
- b) to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods mentioned above;
- c) to submit the following document of input tax claimed/adjusted in Sindh sales tax returns:-
 - i) Party-wise Ledger accounts;
 - ii) List of Machinery along-with production capacity;
 - iii) List of transportation and its delivery capacity;
 - iv) Copies of utilities bills (electricity + gas);
 - v) Copy of Income Tax return filed with FBR for the year ended 2021; and
 - vi) Annual Audited Accounts for the year 2020-2021.

04. In case of non-satisfactory response or failure to take remedial measures, as mentioned in para 03(a), (b) & (c) on or before above scheduled date, your case shall further be proceeded for legal proceedings under the relevant provisions of the Act, 2011 and rules made thereunder.

05. 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.

(RAHEEL ANWAR SOOMRO)
Assistant Commissioner (Unit-03)

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

- 1) Commissioner-III, SRB.
- 2) Chief Commissioner Inland Revenue, MTO, Karachi. Tax House, Shabrab-e-Kamal Atta Turk, Karachi.
- 3) Chief Collector of Customs Appraisalment (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) Project Manager, PRAL, Sindh Revenue Board, Karachi.
- ✓ 7) Deputy Commissioner (IT), SRB, for placing it on SRB website.
- 8) Mr. Sanjay Kumar, AC (Unit # 03), SRB, Karachi.


(RAHEEL ANWAR SOOMRO)
Assistant Commissioner (Unit-03)

