



OFFICE OF THE ASSISTANT COMMISSIONER  
SINDH REVENUE BOARD, GOVERNMENT OF SINDH  
SHAHEED BENAZIRABAD

NO.SRB/COM-HYD/UNIT-34/147996

Dated: 30<sup>th</sup> June, 2022

M/s. Muhammad Hussain,  
House No.IIB, 117, Old Subzi Market Road,  
Nawabshah

**Subject: ORER FOR SUSPENSION OF REGISTRATION UNDER SECTION 25 OF THE SINDH SALES TAX ON SERVICES ACT, 2011--- M/S. MUHAMMAD HUSSAIN, SNTN 1336898--- [MR. MUHAMAMD HUSSAIN, CNIC 45402-4197460-3**

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 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. 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 Sindh Sales Tax on Services Act, 2011, read with rule 14 of the Sindh Sales Tax on Services Rules, 2011, pertaining to the tax periods **February, 2021 to August, 2021 and January, 2022 to May, 2022.**
- ii. 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 **February, 2021 to August, 2021 and January, 2022 to May, 2022.**

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3. This order is being issued to you under section 25 of the Act, 2011 read with Circular No.02 of 2013 dated 8<sup>th</sup> February, 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 **15<sup>th</sup> July, 2022**:

- a) to discharge all your Sindh Sales tax liabilities along with default surcharge under section 44 of the Act, 2011 and deposit the same in the Government of Sindh head of account B-02384.
- b) to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods mentioned above.

4. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **15<sup>th</sup> July, 2022**, 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.

  
(Abdul Majeed Koondher)  
**Assistant Commissioner (Unit-34)**

**Copy for Information to:**

1. Commissioner-Hyderabad, SRB
2. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
3. Deputy Commissioner (IT), SRB, for placing it on SRB website.



  
(Abdul Majeed Koondher)  
**Assistant Commissioner (Unit-34)**

