GOVERNMENT OF SINDH SINDH REVENUE BOARD



Dated: October 30, 2019

Commissionerate-V, Hyderabad

SRB Hyderabad Regional Office, 14-A/1, Defense Housing Scheme, Phase-I, Hyderabad

NO.SRB-COM-V/AC-34/Res/Susp/2019-20/4364

Mr. Muhammad Nawaz Qadri M/s Zaiqa Restaurant Shop No. 01, Maqsood Living Comfort, Unit No 8 Latifabad, Hyderabad Contact # 0305-1234567

Subject:

NOTICE FOR SUSPENSION OF REGISTRATION OF M/S ZAIQA RESTAURANT (SNTN: S2797673-4)

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (hereinafter "the Act, 2011") provides that registration of a registered person can be suspended where the registered person has failed to comply with its obligations under this Act. Rule 10 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter "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. Whereas, scrutiny of your tax profile reveals that you have failed:
 - i. to deposit the due amount of Sindh sales tax (Form SST-04), if any, as required under section 17 of the Act, 2011 read with rule 14 of the Rules, 2011 for the tax periods **June-2013 to September-2019**
 - ii. to e-file the Sindh sales tax returns (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 **June-2013 to September-2019**;
- 3. Now, this notice 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 the following remedial action by **November 14, 2019**;
 - i. deposit the due amount of Sindh sales tax (Form SST-04), if any, for the tax periods June-2013 to September-2019
 - ii. e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods June-2013 to September-2019

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- 4. In case of non-satisfactory response or failure to take remedial measure suggested above on or before **November 14, 2019**, your case shall be further preceded for <u>cancellation of your registration with SRB</u>.
- 5. 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 and the Rules.

(Waleed Patoli)

Assistant Commissioner (Unit-34) Tel: 022-2720511-12 Ext 104 Email: waleed.patoli@srb.gos.pk

C.C to:

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

4. Manager Call Centre, SRB

(Waleed Patoli)

Assistant Commissioner (Unit-34)