



NO.SRB-COM-HYD/AC-V/138486  
**SINDH REVENUE BOARD**  
**GOVERNMENT OF SINDH**  
SRB, Bungalow No. 14-A/1, Defence  
Officers Housing Society, Phase-I,  
Cantonment, Hyderabad  
**Dated: 31<sup>st</sup> May, 2022**

*Through Registered Courier*

**Mr. Muhammad Babar**

**M/s Muhammad Babar Rajput & Brothers Govt Contractor**

SNTN# 2731546

House Bhabhra Gali, Muhajir Chowk, Thalla Street, Hala

Cell#+92, 334, 2657179

**SUBJECT: NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. MUHAMMAD BABAR RAJPUT & BROTHERS GOVT CONTRACTOR (SNTN# 2731546)**

M/s Muhammad Babar Rajput & Brothers Govt Contractor having SNTN# 2731546 are registered with SRB under service category “*Contractor of Building*” covered tariff 9814.2000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 (the “*the Act, 2011*”). The registered are required to deposit the due SST and to declare the sales by filing the true and correct monthly Sindh sales tax returns in terms of provisions of section 3, 8, 9, 17 & 30 of the Act, 2011. Moreover, provision of section 25(1) (a) (ii) of the Sindh Sales Tax on Services 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”. The Rule 10 of the Sindh Sales Tax on Services 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.

02. During scrutiny of monthly SST returns with SRB, it has been revealed that, **M/s. Muhammad Babar Rajput & Brothers Govt. Contractor** have failed to declare the business activity in relation to services provided or rendered and service received or procured from different vendors/service providers during the tax periods **July, 2019 to June, 2021**. However, the record available with this office shows that, the registered person have received consideration of Rs.31,029,837/- (involving SST Rs.4,033,879/- at the rate of 13% for the tax periods Jul-2019 to Jun-2020) for the period from 1<sup>st</sup> July, 2019 to 30<sup>th</sup> June, 2020 and a consideration of Rs.70,649,145/- (involving SST Rs.9,184,389/-) for the tax periods Jul-2020 to Jun-2021 in their

business bank account No.0100000497 having Title of Account “M/s Muhammad Babar Rajput & Brothers Govt Contractor” maintained with M/s Askari Bank Limited, Hala Branch, District Matiari, pertaining to the period from 1<sup>st</sup> July, 2019 to 30<sup>th</sup> June, 2021; whereas, the registered person have failed to declare the sales in their returns and e-filed the “NULL” monthly sales tax returns for the tax periods Jul-2019 to Jul-2020 and Oct-2020 to Jun-2021. In view of the foregoing, it is quite evident that registered person have made sales suppression of **Rs.101,678,982/-** (Rs.31,029,837 + Rs.70,649,145) and short-declared and short-paid SST **Rs.13,218,268/-** (Rs.4,033,879 + Rs.9,184,389) for the tax periods **Jul-2019 to Jun-2021**.

03. In view of above, this office has issued notice dated 24.05.2022 under section 25(2) of the Act, 2011 having subject “NOTICE BEFORE SUSPENSION OF SRB REGISTRATION”, wherein, the registered person was advised to take necessary action for filing of true and correct returns under section 30 of the Act, 2011 and he was advised to revise their monthly Sindh Sales Tax returns and declare business activity correct and true as per the provisions of the Act-2011. However, they failed to do so. Furthermore, in response to the said notice, the registered person submitted the letter No. NIL dated: 26.05.2022 wherein he requested for one month time for gathering and compiling the data. The request cannot be considered on grounds that, a registered person providing or rendering taxable services shall maintain and keep at his business premises or registered office the record of taxable services provided (including exempt services) by him in such form and manner as would permit ready **ascertainment of his tax liability** under section 26 of the Act, 2011, however, he failed to do so.

04. 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 M/s Muhammad Babar Rajput & Brothers Govt Contractor **registration is hereby suspended with immediate effect**. However, the suspension shall be revoked if you take following remedial actions by **07.06.2022**;

- a. *Discharge all Sindh Sales Tax (SST) dues along with default surcharge under section 44 of the Act-2011 for the tax periods **Jul-2019 to Jun-2021** and deposit the same in the Government of Sindh Head of Account B-02384.*
- b. *E-file true and correct monthly Sindh Sales Tax return (Form SST-03) for tax period the **Jul-2019 to Jun-2021** and pay SST thereof, along with default surcharge under section 44 of the Act-2011 read with the rules made thereunder.*
- c. *Submit details of all sales and purchase record of the tax period **Jul-2019 to Jun-2021** along with the bank statement for the aforesaid tax period and copies of Income Tax Returns for the years 2019-20 and 2020-21.*



05. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **07.06.2022**, further necessary action shall be taken against you as envisaged under the Act-2011.

06. This notice and suspension of registration is without prejudice to the penal action, prosecution action and recovery action as may be taken against M/s Muhammad Babar Rajput & Brothers Govt Contractor in accordance with the provisions of the Act or the Rules.

  
(TASHKEEL HUSSAIN)  
Assistant Commissioner (Unit-34)

CC:

1. The Commissioner, Sindh Revenue Board, Hyderabad
2. The Deputy Commissioner, Sindh Revenue Board, Hyderabad.
- ✓ 3. Mr. Shahid-ul-Ghani, Head of IT, SRB, Karachi, for placing it on SRB website.
4. Mr. Shaiq Jafri, Chief Manager, PRAL, SRB, Karachi.

INWARD	
No #	564660
Date	01/06/2022
Received by	
Name & Sign Sindh Revenue Board	

  
(TASHKEEL HUSSAIN)  
Assistant Commissioner (Unit-34)

