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No.SRB/COM-IV/AC-3A/AI-HAYAT/233063

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate – IV
Shaheen Complex, 2nd Floor, Karachi
Dated: 31st August, 2023

ORDER FOR PROVISIONAL REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Al Hayat International (SNTN: 1314468-5)
Address:	FLAT # 6 Block # 9 Defence Garden Apartment Dha Phase 1 Karachi.
Date of Institution:	31 st July 2017
Reason for Suspension	Non-compliance of the provision of section 9, 17 & 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder

Whereas, M/s. Al Hayat International is registered with the Sindh Revenue Board under SNTN:1314468-5. They are engaged in providing taxable services, including "*Contractor of building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air-conditioning), multi-disciplinary works (including turn key projects) and similar other works*", classified under tariff heading '9814.2000.

2. A scrutiny of their tax profile has revealed that they have failed to deposit the due Sindh sales tax and have also failed to e-file their monthly Sindh sales tax returns, as required under section 9, 17, and 30 of the Act, 2011, read with Rule 11, 12, 13, and 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011).

3. Consequently, an order for the suspension of registration, dated 31st July 2017, was issued to the registered person under section 25 of the Act, 2011, in accordance with Circular No.02 of 2013 and Rule 10 of the Rules, 2011. This suspension was initiated due to a violation of the aforementioned provisions of the law.

4. In this regard, this office invited the registered person to comply the provisions of the Act, 2011, and the rules made their under. They were instructed to e-file the sales tax returns

and to e-deposit the outstanding tax amount. These instructions were conveyed through a letter with the reference no. 'Nil' dated 23rd November, 2022, as well as another letter with reference No. SRB/COM-IV/AC-3A/2023/Al Hayat/131814 dated 02nd February 2023. Additionally, the registered person was required to settle the due tax amount, totaling **Rs 969,650/-**. In response, the registered person has formally requested the revocation or suspension of their registration.

5. In light of the situation, it has been determined that the registration suspension of M/s. Al Hayat International has led to the complete blockage of the taxpayer's profile on the *i.srb/e.srb portal*. This has consequently hindered the taxpayer's ability to e-file their returns and generate the necessary PSID associated with their SNTN. Particularly, the registered person has duly settled the outstanding tax amount of **Rs.969,650/-** through 'CPR No. S12023052910272463404', dated 29th May 2023. Additionally, the default surcharge amount of **Rs.150,000/-** has been cleared under 'CRP No. 'S12023071100851472081'.

6. Moreover, it is important to highlight that the registered person has expressed a commitment to maintain comprehensive compliance in their future activities. Given these considerations and with the aim of facilitating the continuity of their business operations, as well as supporting their forthcoming corrective actions, I have opted for a lenient approach. Consequently, I hereby order the immediate revocation of the suspension that was imposed on the registered person's profile. Nevertheless, it's crucial to emphasize that successfully adhering to the outlined corrective actions and fulfilling commitments is paramount. Failure to meet these obligations or violations of SST Act, 2011, provisions will lead to the restoration of the suspension without requiring additional notice.

7. The registered person is required to deposit the penalty amount of **Rs.48,483/-** as per section 43(3) of the Act, 2011, within seven days of receiving this order. Additionally, they



are to promptly e-file the monthly Sindh Sales Tax Returns and adhere to the provisions of Sections 8, 9, 17, 30, and 44 of the Act-2011, in conjunction with Rules 11, 12, 13, and 14 of the Rules-2011. Failure to comply will result in necessary actions, including the imposition of penalties and the potential re-suspension of their registration in accordance with legal provisions. It's important to note that the returns submitted by the registered person will undergo assessment as per the relevant provisions of the Act-2011.

8. This order comprises two (3) pages, each affixed with my seal and initials.

-Soh-

(Irfan Ahmed Sohu)
Assistant Commissioner (Unit-3A)

Principal Officer,
M/S. Al Hayat International,
Flat # 6 Block # 9 Defence Garden Appartment,
DHA Phase 1 Karachi South.
SNTN:1314468-5

Copy for Information to:

1. SA to Chairman, Sindh Revenue Board, Karachi.
2. The Senior Member (Ops), Sindh Revenue Board, Karachi.
3. The Commissioner-IV, Sindh Revenue Board, Karachi.
4. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
5. Deputy Commissioner (IT), SRB, for placing it on SRB website.
6. Deputy Commissioner (Unit-3A)
7. Manager Call Centre, SRB.

(Irfan Ahmed Sohu)
Assistant Commissioner (Unit-3A)

3/18/23

