



No. SRB-COM-IV/KHI/AC-3/2023-24/343690

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate – IV
Shaheen Complex, 2nd Floor, Karachi
Dated: 15th February, 2024

ORDER FOR PROVISIONAL REVOCATION OF SUSPENSION

| | |
|---------------------------------|---|
| Name & NTN of Person Suspended: | M/s. Ziauddin Ahmed & Co. (SNTN: 0829184-5) |
| Address: | 501, Bank & Business Centre A/6, Block-7/8. K.C.H.S., Karachi. |
| Date of Institution: | 25 th July, 2023 |
| Reason for Suspension | Non-compliance of the provision of section 17 & 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder |
| Tax Periods: | January, 2020 to December, 2022 |

Whereas, M/s. Ziauddin Ahmed & Co. are registered with Sindh Revenue Board having SNTN: 0829184-5, are engaged in providing or rendering taxable services of "Construction Services" classified under tariff heading 9824.0000 of the Second Schedule of the Sindh Sales Tax on Services Act, 2011 (referred as "Act, 2011").

2. Scrutiny of their tax profile revealed that they have failed to deposit Sindh sales tax amounting to Rs.27,791,901/- and also failed to file true and correct monthly Sindh sales tax returns for the tax period January, 2020 to December, 2022 as required under section 17 & 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"). The said discrepancy was communicated to the registered person vide office notices dated 09-02-2023, 22-02-2023, 15-03-2023 and 17-05-2023 and they were directed to deposit the short-paid SST with SRB. However, the registered person failed to make due compliance to the aforesaid office notices.

3. Accordingly, order of suspension of the registration bearing reference NO. SRB-COM-IV/UNIT-03/2023-24/209851 dated 25-07-2023 was served upon the registered person under section 25 of the Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Rules, 2011 whereby the registration of M/s. Ziauddin Ahmed & Co. was suspended for violation of aforesaid provision of the law.

4. Vide their Authorized Representative letters dated 01-08-2023, 07-08-2023 & 22-08-2023, the registered person submitted that the confronted SST liability in the aforesaid suspension order dated 25-07-2023 was incorrect and that the actual short payment of SST amounts to Rs.22,233,520/- instead of Rs.27,791,901/- as 20% of the confronted SST amounts was withheld by service recipients. They also submitted that all short-paid dues would be duly deposited by them and therefore, they requested this office for the revocation of suspension against them. Furthermore, the registered person has already paid SST amounting to Rs.4,349,508/- vide five cheques (05) dated 07-08-2023, 07-08-2023, 23-02-2023, 18-08-2023 & 08-12-2023. As for their remaining SST liability, the registered person has furnished ten (10) postdated checks

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amounting to Rs.18,246,392/- to this office. The details of the above are mentioned in the table below:

| Cheque No. | Date | Amount | Payment Status |
|--------------|------------|-------------------|----------------|
| 0000000086 | 07/08/2023 | 600,000 | Paid |
| 0000000087 | 07/08/2023 | 200,000 | Paid |
| 73307533 | 23/02/2023 | 436,306 | Paid |
| 00004004 | 18/08/2023 | 1,113,202 | Paid |
| 00335411 | 08/12/2023 | 2,000,000 | Paid |
| 73307579 | 29/01/2024 | 1,000,000 | Yet to be paid |
| 73307580 | 29/02/2024 | 1,520,000 | Yet to be paid |
| 73307581 | 29/03/2024 | 1,520,000 | Yet to be paid |
| 73307582 | 29/04/2024 | 1,520,000 | Yet to be paid |
| 73307583 | 29/05/2024 | 1,520,000 | Yet to be paid |
| 73307584 | 29/06/2024 | 1,520,000 | Yet to be paid |
| 73307593 | 29/07/2024 | 2,411,598 | Yet to be paid |
| 73307594 | 29/08/2024 | 2,411,598 | Yet to be paid |
| 73307595 | 29/09/2024 | 2,411,598 | Yet to be paid |
| 73307596 | 29/10/2024 | 2,411,598 | Yet to be paid |
| Total | | 22,595,900 | |

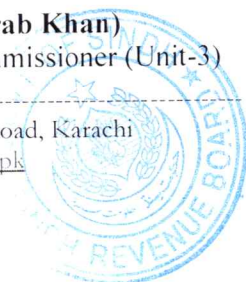
5. I have heard the representative of M/s. Ziauddin Ahmed & Co. as well as carefully examined the submitted record and concluded that; as a matter of procedure, with the suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb/e.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID on its SNTN. Since M/s. Ziauddin Ahmed & Co has already paid Rs.4,349,508/- and has also furnished postdated checks of Rs.18,246,392/- (self-assessment) on account of non-payment of SST for the tax periods from January, 2020 to December, 2022 and assured full compliance in future, therefore, for the purpose of carrying on their business activity as well as subsequent remedial actions to be taken by the registered person, the suspension of the registered person is hereby revoked provisionally subject to fulfillment of following conditions:

- i. All the aforementioned post-dated cheques provided by the registered person to this office must be cleared by the dates mentioned on cheques.
- ii. Ensure monthly SST payments for each tax period by the 15th of each period.
- iii. The default surcharge under Section 44 of the Act, 2011 involved on the SST arrears payment on cheques up to 29-05-2024 shall be discharged by 29-06-2024 positively, while the remaining default surcharge for SST payments on cheques from 29-06-2024 to 29-10-2024 shall be deposited by October, 2024 before the final SST payment is made i.e. 29.10.2024.

6. In case of deviation to the conditions specified in para 5 (i), (ii), (iii) of this order, the registration of registered person shall be suspended without further reference.

7. This order contains three (03) pages, each bearing my seal and initial.

(Mehrab Khan)
Assistant Commissioner (Unit-3)



**M/S. ZIAUDDIN AHMED & CO.
(PRIVATE) LIMITED**

SNTN: 0829184-5

Office No 501, A/6 Block 7/8 Bank &
Business Centre, K.C.H.S, Shaheed E Millat
Road, Karachi.

Copy for Information to:

1. SA to Chairman, Sindh Revenue Board, Karachi,
2. The Senior Member (Ops), Sindh Revenue Board,
3. The Commissioner-IV, Sindh Revenue Board,
4. The Project Manager, PRAL, Sindh Revenue Board,
5. Deputy Commissioner (IT), SRB, for placing it on SRB website.
6. Manager Call Centre, SRB.
7. Deputy Commissioner (Unit-03), SRB

(Mehrab Khan)
Assistant Commissioner (Unit-03)

