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NO.SRB-COM-IV/AC-Unit-03A/2023/358572

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

2<sup>nd</sup> Floor Shaheen Complex,  
M.R Kiyani Road, Karachi

**Dated: 08-03-2024**

**ORDER FOR RESTORATION OF SUSPENSION OF  
M/S FRIEND ENTERPRISES**

Name & NTN of Person Suspended:	M/s. Friend Enterprises SNTN: 1362528-4
Address:	House. No-318, Bizerta Line, Cantt, Defence Housing Authority, Karachi.
Reason for Suspension	Short-payment of Sindh Sales Tax.

M/s. Friend Enterprises (herein after referred to as “the registered person”) bearing NTN: S1362528-4 is registered in the category of “Services provided or Rendered by Persons Engaged in Contractual Execution of Work or Furnishing Supplies” falling under the tariff heading (9809.0000) of the Sindh sales tax on services Act, 2011 (hereinafter referred to as “the Act, 2011”).

2. The record available with this office reveals that the registered person had failed deposited their admitted liability of Rs. 16,012,338/- in SRB. Accordingly, the registration of the RP was suspended under section 25 of the Act, 2011 read with Circular No. 02 of 2013 and Rule 10 of the Rules, 2011.

3. The RP was further advised to take certain remedial actions, as mentioned below so that the suspension may be revoked:-

- to discharge your admitted liability of Rs. 16,012,338/- and deposit the same in the Government of Sindh head of account B-02384.

4. Currently, the remaining SST liability out of the above amount stands at **Rs. 10,722,648/-**. In this regard, Mr. Jahanzeb Qureshi from M/s Hakimi Law Associates appeared in the office of the undersigned on 05-03-2024 on behalf of the registered person in relation to the matter of order for suspension dated 21-06-2023. He stated that they are ready to discharge their short-paid SST liability of **Rs. 10,722,648/-** in four installments. He has submitted copies of cheque in favor of SRB for the said amount. He further stated that the company is unable to carry on their business activity due to suspended status. Such position is also badly hampering their contract agreements signed with recipient parties. The request for

withdrawal of suspension was made in order to allow the registered person to continue their economic activity. The list showing details of cheque is produced below:-

No.	Date	Amount	Cheque No.
1	05-03-2024	1,080,662	19252012
2	05-04-2024	2,180,662	19252013
3	05-05-2024	3,280,662	19252014
4	05-06-2024	4,180,662	19252015

5. In view of above, the submissions of the registered person are perused within the purview of the Act-2011. It is concluded that, as a matter of procedure, on suspension of registration of taxpayer, the complete tax profile of registered person is blocked on SRB's i.srb portal due to which the taxpayer can neither e-file the return nor can generate the PSID on their SNTN. Hence, their future business activity may be stalled due to suspended SRB profile. Therefore, taking a lenient view, the suspension of the registered person is hereby **revoked with immediate effect**.

6. The registered person is advised in their own interest to ensure that the aforesaid cheque shall materialize in favour of SRB as per the mentioned dates. In case of failure to fulfil the stated remedial actions, registration of taxpayer may be subject to suspension again besides initiation of penal proceedings under the relevant provisions of the Act, 2011. Moreover, in case any SST liability arises at any stage in future, the RP is required to discharge the same along-with penalties and default surcharge under relevant provisions of the Act-2011.

7. This order contains Two (02) pages, each bearing my seal and initial

  
**MUHAMMAD ALI SIDDIQUI**  
Assistant Commissioner (Unit-03-A)

**Copy for Information to:**

1. The Commissioner-IV, Sindh Revenue Board, Karachi.
2. The Deputy Commissioner, Unit-03A, SRB, Karachi.
3. Mr. Shahid-ul-Ghani, Deputy Commissioner IT, SRB, for placing it on SRB website.
4. Mr. Shaiq Jafri, Chief Manager, PRAL in SRB.
5. Manager Call Centre, SRB.
6. M/s. Friend Enterprises.

  
**MUHAMMAD ALI SIDDIQUI**  
Assistant Commissioner (Unit-03A)

