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SRB-COM-HYD/UNIT-34/CONS/ALM/2024/341541

GOVERNMENT OF SINDH

SINDH REVENUE BOARD

Hyderabad Division

Dated: February 09, 2024

ORDER FOR WITHDRAWAL OF SUSPENSION

Name, NTN & Address of the Person Suspended	ALM Engineering Construction (SNTN: 8948000-2) House No. 128, Block-C, Sehrish Nagar, Near City School, Hyderabad, Hyderabad City.
Authorized Representative	None
Category	Construction Services - 9824.0000
Date of Institution	11-10-2019
Brief Description	Non-compliance of the provisions of section 17 and 30 of Sindh Sales Tax on Services Act, 2011 and rules made thereunder.

BRIEF FACTS OF THE CASE:

M/s ALM Engineering Construction (hereinafter “the Registered Person”), bearing SNTN No. 8948000-2, is registered for Sindh Sales Tax on Services under the service category of “Construction Services (tariff heading 9824.0000)”. The persons registered for Sindh Sales Tax on Services under section 24, 24A or 24B are required to deposit due amount of Sindh sales tax as required under section 17 and e-file true and correct monthly Sindh sales tax returns under section 30 of the Sindh Sales Tax on Services Act, 2011 (hereinafter “the Act, 2011”) and the rules made thereunder, for the tax period by the 15th and 18th day of the month following the tax period to which it relates respectively.

2. Scrutiny of the online record of SRB showed that the Registered Person failed to deposit the due amount of tax and failed to e-file monthly Sindh sales tax returns for the tax periods from **May-2019 to August-2019**, which was in violation of section 17 and 30 of the Act, 2011 and rules made thereunder.

3. Accordingly, a notice was served upon the registered person u/s 25 of the Act, 2011, read with circular No. 02 of 2013 and rules made thereunder, whereby the registration of the Registered Person was suspended vide this office Notice dated 11-10-2019 for violation of above-mentioned statutory provisions of the Act, 2011. Moreover, he was required to comply with relevant provisions of the Act, 2011 and rules made thereunder by depositing due amount of Sindh sales tax and e-filing of Sindh sales tax returns, failing which the case was to further proceed for cancellation of registration.



4. The registered person, vide letter No. Nil received in this office on 01-02-2024, requested for revocation of suspension and paid penalty amount of Rs.25,000 vide CPR No. S12024020101051009059 dated 01-02-2024. The registered person realized the mistake and committed to deposit of Sindh sales tax and e-filing all sales tax returns as required under section 17 and 30 of the Act, 2011 respectively. Further, undersigned was directed in terms of notification No.SRB-3-4/27/2023 dated 08.06.2023 for revocation of suspension by Commissioner (Hyderabad), SRB.

5. In view of the foregoing position, it is requested that the SRB registration of M/s ALM Engineering Construction, bearing SNTN No. 8948000-2, may be restored with immediate effect, under intimation to the undersigned, so that the taxpayer may be able to file his due Sindh sales tax returns and pay the due Sindh sales tax amount if any.

6. M/s ALM Engineering Construction, bearing SNTN No. 8948000-2 are required to immediately e-file their monthly sales tax returns and deposit the due Sindh sales tax amount (if any) for the relevant tax periods after restoration of their suspended registration.

7. This order contains two (02) pages, each bears my official seal and initial.

-sd-

(Javed Ali Hingorjo)
Assistant Commissioner (Unit-34)

Mr. Shaiq Jaffri,
Chief Manager-PRAL,
Sindh Revenue Board, Karachi.

Copy for kind information and necessary action to:-

- i) Commissioner-Hyderabad
- ii) Deputy Commissioner (IT), SRB, for placing it on SRB website.
- iii) Manager Call Center, Karachi SRB

IN WARD	
No #	<u>7634a</u>
Date:	<u>12/02/24</u>
Received by	➔
	Name & Sign.
	Sindh Revenue Board

Javed Ali Hingorjo
29/02/2024

(Javed Ali Hingorjo)
Assistant Commissioner (Unit-34)

