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No.SRB-COM-IV/KHI/DC-3A/2023-24/367183

GOVERNMENT OF SINDH

SINDH REVENUE BOARD

COMMISSIONERATE – IV

Shaheen Complex, 2nd Floor, Karachi

Dated: 28th March, 2024

ORDER FOR PROVISIONAL REVOCATION OF SUSPENSION

Name & NTN:	M/s. Al-Bario Engineering (Private) Limited (SNTN: 1305292-6)
Address:	91-C, Model Town, Lahore
Date of Institution:	26 th February, 2024
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:	November, 2023 to January, 2024

Whereas, Al-Bario Engineering (Private) Limited bearing SNTN: 1305292-6, is registered with SRB under service Category of 'Contractor of Building' under the tariff heading '9814.2000' as specified in the Second Schedule to the Sindh Sales Tax on Services Act, 2011 (referred to as "Act, 2011").

02. Scrutiny of the registered person's tax profile revealed that they had failed to deposit Sindh sales tax amounting to **Rs. 20,420,787/-** and also failed to file true and correct monthly Sindh sales tax returns for the tax period **November, 2023 to January, 2024**. The said discrepancy was communicated to the registered person vide office notices dated 27-01-2024 and 13-02-2024, wherein 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.

03. Accordingly, order of suspension of the registration bearing reference NO. SRB-COM-IV/UNIT-3A/2023-24/351333 dated 26-02-2024 was served upon the registered person under section 25 of the Act, 2011.

04. The registered person, vide their Authorized Representative's letter dated 12-03-2024, submitted that the party wise reconciliation pertaining to the SST liability confronted in the suspension order dated 26-02-2024 has already been submitted to this office vide their email dated 26th February, 2024 and as per their reply, they submitted that the short-payment calculation had only reconciliation issues which were duly addressed well in time. Furthermore, the registered person also submitted that they had already deposited SST for the tax period November, 2023 vide CPR No. S1-20240222-0105-1506843. Whereas, for the payment of their due SST liability for the tax periods of December, 2023 and January, 2024, the registered person submitted the copy of pay orders to this office.

05. Subsequently, this office directed the registered person to deposit their remaining sales tax liability for the tax period of February, 2024 and also required them to pay default surcharge under Section 44 of the Act, 2011 for the tax periods from November, 2023 to January, 2024. Accordingly, the registered person complied to this office notice and vide their letter dated 18-03-2024, they also submitted the copy of pay order for the tax period February, 2024 and the

default surcharge for the captioned tax periods. The details of the above are mentioned in the table below:

Pay-Order No.	Tax Period	Date	Amount	Payment Status
01188734	Dec-23	07/03/2024	3,699,596	Paid
01188733	Jan-24	07/03/2024	2,382,631	Paid
01524754	Feb-24	15/03/2024	2,952,610	Paid
01524753	Default Surcharge	15/03/2024	406,382	Paid
Total			Rs.9,441,219/-	

06. I have heard the representative of M/s. Al-Bario Engineering (Private) Limited 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. Al-Bario Engineering (Private) Limited has already paid **Rs.9,441,219/-** on account of non-payment of SST for the tax periods from December, 2023 to February, 2024 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. Ensure monthly SST payment for each tax period by the 15th of each period and file the returns by due date i-e, 18th of the next month.
- ii. The registered person shall pay the due SST liability after reconciliation against the short payment notice issued.

07. In case of deviation to the conditions specified in para 06 (i) and 06 (ii) of this order, the registration of registered person shall be suspended without further reference.

08. This order contains two (02) pages, each bearing my seal and initial.

(Anum Shaikh)

Deputy Commissioner (Unit-3 & 3A)

**M/S AL-BARIO ENGINEERING (PVT.)
LIMITED**

91-C, Model Town, Lahore.

SNTN: 1305292-6

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.

(Anum Shaikh)

Deputy Commissioner (Unit-3 & 3A)

