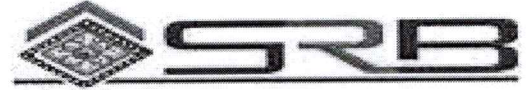




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NO.SRB-COM-II/Unit-29/AW/379738

**SINDH REVENUE BOARD**

**GOVERNMENT OF SINDH**

Dated: 07.05.2024

**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s Umm-UI-Baneen Autos (SNTN# S5342598-0)
Address:	House # L-721,Bilal Town,Sector 5-C/2, North, Karachi
Date of Institution:	04.06.2022
Reason for Suspension	Non-compliance of the provisions of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	May-2021 to Apr-2022

Brief facts of the case are that M/s Umm-UI-Baneen Autos bearing SNTN# S5342598-0 are registered with SRB under the principal service category of "Auto-Workshop , Include Authorized Service Station" which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading **9820.1000** thereof.

**02.** Scrutiny of their tax profile revealed that they failed to deposit the SST amount as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the 2011-Act") read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the 2011-Rules") during the tax periods May-2021 to Apr-2022 and failed to e-file the SST returns as required under section 30 read with Rule 12 and 13 of the said Rules-2011 for the said tax periods.

**03.** Accordingly, a notice bearing No.SRB/KHI/UNIT-29/2021-22/139875 dated 04.06.2022 was served upon the registered person under section 25 of the Sindh Sales Tax on Services Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Sindh Sales Tax on Services Rules, 2011 whereby the registration of M/s Umm-UI-Baneen Autos was suspended for violation of aforesaid provisions of the law. Moreover, M/s Umm-UI-Baneen Autos was also informed to comply with the said provisions of the Act-2011 and the Rules made thereunder failing which, further necessary action shall be taken as envisaged under the Act-2011

**04.** Whereas, M/s Umm-UI-Baneen Autos were advised, vide the said notice, to take remedial measure of e-filing true and correct SST returns for aforementioned tax periods. However, the registered person, vide the letter no. NIL dated NIL, submitted that he had hired a consultant to look after the tax matters, but they did not inform about any proceedings pending against the registered person. Moreover, he also submitted that the financiers also committed fraud with him which has brought him into a worst position. The registered person also submitted vide the letter no. NIL dated 28.02.2024, that an opportunity may be given to him to pay taxes. He has also assured for strict compliance of the statutory provisions of the Act-2011 in the future.

05. I have examined the facts of M/s Umm-Ul-Baneen Autos and came to the conclusion that, as a matter of procedure, on suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID on its SNTN. Since M/s Umm-Ul-Baneen Autos have assured of full compliance of the provisions of the Act-2011, therefore, taking a lenient view and for purpose of carrying on their business activity and to take the remedial action e-filing of SST returns and make due tax payment, the suspension of the registered person is hereby **revoked with immediate effect**. This order is without prejudice to penalty and default surcharge as envisaged under the provisions of the Act-2011.

06. This order contains two (02) pages, each bearing my seal and signature.

**Mr. Shaiq Jafri,**  
Chief Manager,  
PRAL in SRB.

CC:

1. The Commissioner-II, Sindh Revenue Board, Karachi.
- ✓ 2. Head of IT, SRB, for placing it on SRB website.
3. M/s Umm-Ul-Baneen Autos.

  
**(TASHKEEL HUSSAIN)**  
Assistant Commissioner- (Unit-29)

  
  
**(TASHKEEL HUSSAIN)**  
Assistant Commissioner (Unit-29)

