



Please scan to verify

PRO M/26/6

SRB/OPS/28A/OIO/SUS/ 402989
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
2nd Floor, South Wing,
Shaheen Complex Karachi, Sindh
Dated: 25th June, 2024

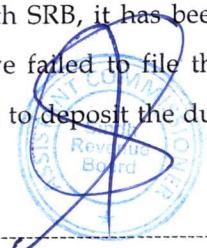
ORDER FOR SUSPENSION OF REGISTRATION

Name & SNTN of Person Suspended:	Ideal Enterprises (Razwan Amin), SNTN- 5894735-5
Address:	Office No: 5/A, Saman Berg, Block-E Near BOR Society, Johar Town, Lahore / Room No. 02, 49- Abdul Kareem Road, Qila Gujar Singh, Lahore
Date of Institution:	12 th June 2024 (Notice)
Date of Registration	01/12/2023
Registered Business Address	Out of Sindh Province- Lahore
Reason for Suspension	I). <u>Abnormal tax profile:</u> Non-filing of Monthly Sindh Sales Tax Returns for the tax period of April 2024; huge input claimed during the tax periods of November 2023; and leading to create bogus input tax for tax fraudsters or deliberate and intentional non-payment, short payment or evasion of tax under Rule 10 of the Rules 2011. II). <u>Abnormal Registered Business Address:</u> Business registered address is out of Sindh Province but got registration in SRB to float/generate fake invoices for tax fraudsters to claim fake input tax
Tax Periods:	November 2023 and April 2024

Whereas, Ideal Enterprises (Razwan Amin), are registered with SRB having SNTN 5894735-5, for providing or rendering the taxable services as specified "Software & IT System Development Consultants" covered under tariff heading 9815.6000 of the Second Schedule of the Sindh Sales Tax on Services Act, 2011 (the "Act, 2011"). The registered person is required to comply with the provisions of Sindh Sales Tax on Services Act, 2011 read with the Sindh Sales Tax on Services Rule, 2011 (the "Rules, 2011") and also read with relevant SRB notifications.

2. Brief facts of the instant order are that the registered person have no presence in Sindh. Furthermore, the business nature of the registered person is also doubtful/questionable as being itself the provider of Information and communication/Computer programming, consultancy and related activities/Other information technology and computer service activities the virtual existence could also not been ascertained.

03. During scrutiny of monthly Sindh sales tax returns filed with SRB, it has been revealed that, the registered person Ideal Enterprises (Razwan Amin) have failed to file the monthly Sindh sales tax return for the tax period April, 2024 and also failed to deposit the Sindh sales tax liability within the prescribed due date.



Sindh Revenue Board, 2nd Floor, Shaheen Complex Building, M.R. Kiyani Road, Karachi
Phone: No.021-99217800 Ext.231, Email: muhammad.saleem@srb.gos.pk

04. Furthermore, the registered person has also claimed input against the services received during the month of November 2023 the same is subject to assessment as per the provisions of Sindh Sales Tax on Services Act, 2011 & the Rules made thereunder, therefore the registered person is required to reconcile/substantiate the same with documentary evidence i.e purchase invoices, payment proof & the withheld/deposit of the tax on the same purchases with the relevant revenue authorities (Returns). In addition to this, the supplier Shahid Anwar (Sea Diamond International) having SNTN: A558173 has not declared the revenue in their Sindh Sales tax return against which the registered person had claimed input tax of Rs. 9,664,850/- in the tax period of November 2023. Details are as under:

S. No	TAX PERIOD	SPLR NTN	SPLR NAME	BUSINESS NAME	DOC NO	DOC DESC	DOC DATE	RATE VALUE	PURCHASE VALUE	VAT AMOUNT	VAT WITHHELD
1	2023/11	A558173	SHAHID ANWAR	SEA DIAMOND INTERNATIONAL	SDI-Nov-11	Purchase Invoice	11/30/2023	13	74,345,000	9,664,850	-
2	2023/11	A923435	MUHAMMAD ARIF	HEMALIA ENTERPRISES	1	Purchase Invoice	11/30/2023	-	1,000	-	-
3	2023/11	A923435	MUHAMMAD ARIF	HEMALIA ENTERPRISES	12	Purchase Invoice	11/30/2023	13	74,400,000	9,672,000	9,672,000
4	2023/11	A923435	MUHAMMAD ARIF	HEMALIA ENTERPRISES	CN-01	Credit Note	11/30/2023	13	148,800,000	19,344,000	19,344,000
5	2023/11	A923435	MUHAMMAD ARIF	HEMALIA ENTERPRISES	DN-01	Credit Note	11/30/2023	13	74,400,000	9,672,000	9,672,000
6	2023/11	A923435	MUHAMMAD ARIF	HEMALIA ENTERPRISES	dn-001	Debit Note	11/30/2023	13	297,600,000	38,688,000	38,688,000
669,546,000										87,040,850	77,376,000

05. The provision of section 17 & 30 of the Act, 2011 read with rule 12, 13, 14 & 42I of the Rules, 2011 provides that, every registered person shall deposit the due tax and file their monthly Sindh sales tax return true and correct along with all annexures during the captioned tax periods. However, the record available with this office shows that, the registered person has failed to discharge the due Sindh sales tax liability and also failed to declare the invoices pertaining to April, 2024 tax period and also failed to e-file the monthly Sindh sales tax return for the tax period of April, 2024 within the prescribed due date. It may be noted that, non-payment/short payment of tax and mis-declaration/misstatement/concealment of the facts tantamount to tax fraud and liable for penal action as prescribed under section 43 of the Act, 2011 including the action for Suspension of SRB registration as provided under section 25 of the Act, 2011 read with rule 10 of the Rules, 2011.

6. Therefore this office issued notice vide reference No. SRB/OPS/28A/SITC/SUS/400347 dated 12th June, 2024 wherein compliance was required to be made by 20th June, 2024 for



the clarification. However, Ideal Enterprises (Razwan Amin) have neither submitted any written reply, failed to submit the requisite record regarding input tax ascertainment including copy of service agreements with all trading partners for the confronted tax periods of November 2023 to March 2024; Proof of payments/declarations against the input claimed during the tax periods of November 2023 to March 2024. After the course of above proceedings and in view of the non-compliance by Ideal Enterprises (Razwan Amin) the case is hereby decided *ex parte* as per available information on the basis of facts and record available.

7. Accordingly, this order of suspension of the registration is served upon the registered person under Rule 10 of the Rules, 2011 whereby the registration of Ideal Enterprises (Razwan Amin), SNTN- 5894735-5 is suspended for violation of aforesaid provisions of the law. Furthermore the proceedings of cancellation of registration under the Rule 10 shall also be initiated within 15 days of the issuance of this suspension order.

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

Scl

(Muhammad Saleem)
Assistant Commissioner (Unit-28A)

Ideal Enterprises (Razwan Amin)
SNTN: 5894735-5
Office No: 5/A, Saman Berg, Block-E
Near BOR Society, Johar Town,
Lahore
Cell #: 0347-4507779

Ideal Enterprises (Razwan Amin)
SNTN: 5894735-5
Room No. 02, 49- Abdul Kareem Road,
Qila Gujar Singh,
Lahore
Cell #: 0347-4507779

Copy for Information to:

1. Senior Member IT and Audit, Sindh Revenue Board, Karachi
2. The Member (Operations-II), Sindh Revenue Board, Karachi.
3. The Commissioner-V, Sindh Revenue Board, Karachi.
4. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
5. Deputy Commissioner (I.T), Sindh Revenue Board, for placing it on SRB website.
6. Manager Call Centre, Sindh Revenue Board, Karachi.



(Muhammad Saleem)
Assistant Commissioner (Unit-28A)

