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NO.SRB-COM-HYD/Unit-34/TC/406373

**SINDH REVENUE BOARD
GOVERNMENT OF SINDH**

Dated: 18.07.2024

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. M. Farrukh Associates (SNTN# S 2756584-0)
Address:	House No.272-A, Unit No.10, Latifabad, Hyderabad
Date of Institution:	18.07.2024
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:	January-2015 to Febraury-2016

Brief facts of the case are that M/s M. Farrukh Associates bearing SNTN# S2756584-0 are registered with SRB under the principal service category of "Tax Consultant, which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading 9815.9000 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 January-2015 to Febraury-2016 and they also failed to e-file the SST returns as required under section 30 read with Rule 12 and 13 of the said Rules-2011 for tax periods January-2015 to Febraury-2016.

03. Accordingly, a notice bearing NO.SRB-COM-IV/AC-16/21737/2015-16 dated May 02, 2016 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 M. Farrukh Associates was suspended for violation of aforesaid provisions of the law. Moreover, M/s M. Farrukh Associates 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. Besides, it has been observed with concern that the above-mentioned person is exploiting the legal action of suspending his registration by way of being actively engaged in providing or rendering taxable services without paying any SST and filing of returns. The record in SRB evidently shows that the suspended person is providing taxable services to inter alia M/s. Shabbir Hallem, M/s. Jamshoro Power Company Limited, M/s. Hotel Crown & M/s. Shama Tikka Farosh etc. The suspended person is also found to be engaged in providing taxable services in other tax collection agencies.

05. I have examined the facts of M/s M. Farrukh Associates and came to the conclusion that, the reasons mentioned above and in order to enforce compliance of legal provisions along with preventing the suspended person from exploiting suspension action, therefore, in terms of the provisions of Section 25(5)(b) of the Act, 2011, I hereby revoke the suspension of M/s. M. Farrukh Associates and reinstate their registration with immediate effect.

06. This order is without prejudice to penalty and default surcharge as envisaged under the provisions of the Act, 2011.

07. M/s. M. Farrukh Associates are also hereby required to deposit due SST amount, if any, and e-file their monthly Sindh Sales Tax returns for the tax period January-2015 to June-2024 within 15 days of the restoration of their suspended registration.

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

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(Ashfaqe Ahmed Abbasi)
Assistant Commissioner- (Unit-34)

Mr. Shaiq Jafri,
Chief Manager,
PRAL, Sindh Revenue Board, Karachi.

CC:

1. The Commissioner, Sindh Revenue Board, Hyderabad.
2. Head of IT, SRB, for placing it on SRB website.
3. M/s. M. Farrukh Associates, House No.272-A,
Unit No.10, Latifabad, Hyderabad.

(Ashfaqe Ahmed Abbasi)
Assistant Commissioner (Unit-34)

INWARD	
No.#	4035
Date:	19/07/24
Received by:	Name & Sign
	Sindh Revenue Board

