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No.SRB-COM-I/UNIT-2/M.Hussain/2022-23/441022

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate – I
Shaheen Complex, 3rd Floor, Karachi

Dated: - 12.08.2024

ORDER FOR PROVISIONAL REVOCATION OF SUSPENSION

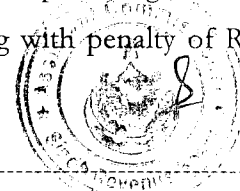
Name & NTN of Person Suspended:	M/s. Muhammad Hussain & Sons (SNTN:7449306-6)
Address:	R-284, Sector 17 /A, S.C.H.25 M.D, Shah Latif Town, Bin Qasim, Karachi
Date of Institution:	22.05.2023
Reason for Suspension	Non-compliance of the provisions of section 3,8 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	April-2021 to March-2023

Whereas, M/s. Muhammad Hussain & Sons, having SNTN: S7449306-6 are registered with Sindh Revenue Board under the service category specified as “*Services Provided or rendered by Caterers, Suppliers of Food and Drinks*” Classified under tariff heading 9801.5000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 (referred to as “**Act, 2011**”) read with sections 2(21), 3(1) and 4 of the Act, 2011.

2. Scrutiny of their tax profile revealed that they have failed to file their monthly Sindh sales tax returns for the tax period **April-2021 to March-2023** as required under section 30 of the Act, 2011 read with Rule 11,12,13 and 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011").

3. Accordingly, order of suspension of the registration bearing reference No.SRB- COM-I/UNIT-2/M.HUSSAIN/2022-23/188657 dated 22.05.2023 was served upon the registered person under section 25 of the Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Rules,2011 whereby the registration of M/s Muhammad Hussain & Sons was suspended for violation of aforesaid provisions of the law. Wherein, the registered person was required to comply with the said provisions of the Act, 2011 and the Rules made thereunder within 15 days of the issuance of suspension order; failing to which the case shall be proceeded for cancellation of registration.

4. Besides, an OIO No.1216 of 2024 dated 04.06.2024 was passed against registered person wherein they were held liable to pay SST of Rs. 24,751,517/- along with penalty of Rs. 26,689,093/-



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under serial No. 2,3,6(d) of section 43 of Act,2011 and default surcharge under section 44 of the Act 2011 for tax period from June 2017 to March 2023.

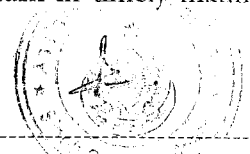
5. On 25.06.2024, Mr.Qaisar Ali proprietor of M/s. Muhammad Hussain & Sons appeared and placed their submission on legal paper that, they are ready to file their monthly Sindh sales tax on service return for the tax periods **April 2021 to March 2023**. Further, the registered person also submitted that they will deposit all SST dues with SRB within 03 months in equal installments with due reconciliation of facts. Since the same tax periods are also covered in above stated OIO wherein the total principal amount of Rs24,751,517/- has been adjudged. The registered person has partially deposited SST amount of Rs5,000,000/- vide CPR No. S1-20240719-0105-1434817 dated 19.07.2024. The registered person has also agreed to pay further SST of Rs5,000,000/- through two post-dated cheques dated 13.08.2024 amounting to Rs2,500,000/- each having cheque No. 00214411 an 00214412 drawn in favor of Government's head of account "Sindh Sales Tax on Services----B-02384". Further, for the remaining SST liability of Rs14,751,517/- the registered person again submitted undertaking on legal paper dated 08.08.2024 received by this office vide inward No.10826 dated 08.08.2024 referring to their previous undertaking dated 25.06.2024 they submitted four more post-dated cheques amounting to Rs2,500,000/- each totaling to Rs10 million. For the remaining SST liability of Rs4,751,517 million they stated that they required time for reconciliation to claim input tax till filing of returns.

Details of cheques are tabulated as under;

Sr.No.	Cheque No.	Amount	Date
1	00214411	2,500,000	15.08.2024
2	00214412	2,500,000	15.08.2024
3	00214428	2,500,000	15.10.2024
4	00214429	2,500,000	15.09.2024
5	00214430	2,500,000	15.11.2024
6	00214431	2,500,000	15.12.2024
	Total	15,000,000	-

In continuation to the same, he submitted an undertaking on legal paper stating therein that they shall clear all tax dues as per schedule presented above. Moreover, they are liable to pay default surcharge under section 44 of the Act, 2011 which will be calculated at the time of payment. Besides, the penalty under serial 2,3 6(d) of the Table of section 43 of the Act, 2011 as confronted in assessment order via OIO No. 1216 dated 04.06.2024.

6. I have heard M/s Muhammad Hussain & Sons 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 cannot e-file the return in timely manner.



Since M/s Muhammad Hussain & Sons have deposited 5,000,000/- vide CPR No. S1-20240719-0105-1434817 and have submitted two cheques amounting to Rs2,500,000/- dated 15.08.2024 each to be cleared immediately after revocation of their registration profile and have also submitted undertaking dated 08.08.2024 (on legal paper) to deposit remaining SST amount of Rs10,000,000/- with SRB through above mentioned Four (04) post-dated cheques submitted therein. While for Rs4,751,517/- they require time to file return till revocation of registration profile and to reconcile and claim input tax. Therefore, taking a considerate view and for 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 **provisionally revoked with immediate effect subject to the fulfillment of aforesaid conditions**. In case, if taxpayer fails to comply any of the above stated remedial actions and to their undertaking, the registration of taxpayer shall be subject to suspension without further notice.

7. This order contains Four (03) pages, each bearing my seal and signature.

(Shafaq Noor)

Assistant Commissioner (Unit-02)

Mr. Qaisar Ali
M/s. Muhammad Hussain & Sons
NTN: 7449306-6
R-284, Sector 17 /A, S.C.H.25 M.D,
Shah Latif Town, Bin Qasim,
Karachi, Sindh

Copy for Information to:

1. The Senior Member (Operations), Sindh Revenue Board, Karachi.
2. The Commissioner-I, Sindh Revenue Board, Karachi.
3. The Deputy Commissioner (Unit-02), Sindh Revenue Board, Karachi.
4. The Chief Manager, PRAL, Sindh Revenue Board, Karachi.
5. The Deputy Commissioner (I.T), Sindh Revenue Board, for placing it on SRB website.
6. The Manager Call Centre, Sindh Revenue Board, Karachi.

9/08/24
Received
Qaisar Ali
CEO

(Shafaq Noor)

Assistant Commissioner (Unit-2)

