



No. SRB-COM-IV/KHI/UNIT-3/23-24/427217

GOVERNMENT OF SINDH
SINDH REVENUE BOARD

Commissionerate – IV
Shaheen Complex, 2nd Floor, Karachi
Dated: 30th July, 2024

ORDER FOR PROVISIONAL REVOCATION OF SUSPENSION

Name & SNTN of Person Suspended:	M/s.G.M Enterprises (SNTN: 3684074-2)
Address:	Flat No.F,Block-40 , Askari III,Cantt, Karachi
Date of Institution:	25 th July, 2017
Reason for Suspension	Non-compliance of the provision of section 8, 17 & 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	March 2017 to July 2017

Whereas, M/s. G.M Enterprises, are registered with Sindh Revenue Board having SNTN: 3684074-2, are engaged in providing or rendering taxable services of “Construction Services” classified under tariff heading 9824.0000 of the Second Schedule of the Sindh Sales Tax on Services Act, 2011 (referred as “Act, 2011”).

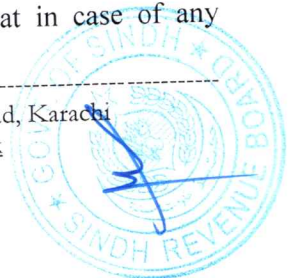
2. Scrutiny of tax profile of M/s. G.M Enterprises revealed that they had failed to deposit the due amount of Sindh sales tax and also failed to file their monthly Sindh sales tax returns for the tax period March 2017 to July 2017 as required under section 8, 17 and 30 of the Act, 2011 read with Rules made thereunder.

3. Accordingly, order of suspension of the registration bearing reference NO. SRB-COM-II/DC-13/Suspension Order/01/17-18/237571 dated 25th July, 2017 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. G.M Enterprises was suspended against the non-payment of SST and non-filing of SST returns from (March 2017 to July 2017).

4. Vide their letter dated July 18th, 2024, the registered person requested this office for the revocation of suspension of their registration as they had not provided any taxable service in the captioned tax periods. They have also assured this office that they would fully comply with the provisions of the Sindh Sales Tax on Services Act, 2011 in future and will file all the missing monthly SST returns immediately. Furthermore, the registered person has also submitted their Income Tax Returns for the Years 2018, 2019, 2020, 2021, 2022 and 2023 (*placed opposite in file*) to this office.

5. During the scrutiny of the submitted documents and record available with this office, it has been noted the registered person had rendered taxable services involving SST amounting to Rs.19,377,154/- during the tax periods from July, 2019 till June, 2023. However, the value of the services rendered by the registered person needs to be verified and assessed further so that the actual due SST liability of the registered person can be assessed and determined. Moreover, registered person has submitted undertaking wherein they have assured that in case of any

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liability arises or surface out from registration to the July 2024 they will be held responsible to deposit the same along with default surcharge and penalties prescribed under the Act, 2011.

6. In view of above, taking a lenient 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 **revoked with immediate effect**. In case, if taxpayer fails to comply any of the above stated remedial actions and with their undertaking, the registration of taxpayer shall be subject to suspension without further notice.

7. Registered person is also advised in his own interest to immediately e-file the monthly Sindh Sales Tax Returns and deposit the Sindh Sales Tax over and above in terms of sections 8, 9, 17 and 30 of the Act-2011 read with Rule 11, 12, 13 and 14 of the Rules-2011 and default surcharge under Section 44 of the Act,2011 failing which necessary action including imposition of penalties and re-suspension of their registration shall be initiated as per law. Please note that the returns filed by the registered person will be subject to assessment under the relevant provisions of the Act-2011.

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


(Mehrab Khan)

Assistant Commissioner (Unit-3)

M/s. G.M ENTERPRISES

(SNTN: 3684074-2)

Flat No.F,Block-40 , Askari III,Cantt, Karachi

Copy for Information to:

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


(Mehrab Khan)

Assistant Commissioner (Unit-3)

