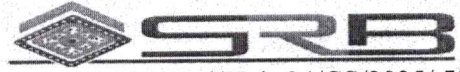




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NO.SRB-COM-Hyd/Unit-34/CS/2025/ 539817

SINDH REVENUE BOARD

GOVERNMENT OF SINDH

14/A-1, Defence Officers Housing Society,
Phase-I, Thandi Sarak, Hyderabad

Dated: 17th January, 2025

**ORDER FOR RESTORATION OF SNTN # S2834687-4
IN RESPECT OF M/S. GMS BUILDERS & DEVELOPERS**

Name & NTN of the Person Suspended	M/s. GMS Builders & Developers (SNTN: S2834687-4)
Address	D-25, Phase I, Hashimabad Society, Makli, Thatta.
Reason for Suspension	Non-compliance of the provisions of section 30 of SST Act, 2011 and rules made thereunder

Whereas, M/s. GMS Builders & Developers, having SNTN: S2834687-4 is registered with Sindh Revenue Board under the service category of "Construction Service-9824.0000". The persons registered for Sindh Sales Tax on Services under section 24, 24A or 24B are required to e-file true and correct monthly sales tax returns under section 30 of the Sindh Sales Tax on Services Act, 2011 (hereinafter "the Act, 2011") read with rule 13 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter "the Rules, 2011"), for the tax period by the 18th day of the month following the tax period to which it relates. Moreover, the person is also required to deposit due SST amount payable on rendering or providing taxable services in Sindh province in terms of section 3, 4, 5, 8, 9 and 17 of the Act, 2011 read with rule 14 of the Rules, 2011.

2. Scrutiny of tax profile revealed that the aforesaid person did not e-file monthly sales tax return for the tax periods from May-2017 to August-2017, which is in violation of section 30 of the Act, 2011 and rules made thereunder.

3. Accordingly, a notice was served upon the registered person u/s 25 of the Act, 2011, read with circular No. 02 of 2013 and Rule 10 of the 2011-Rules, whereby the registration of the Registered Person was suspended vide notice No.262322 dated 23.11.2017 for violation of above-mentioned statutory provisions of the Act, 2011. Moreover, the registered person was required to comply with relevant provisions of the Act, 2011 and rules made thereunder by e-filing of SST returns for the aforesaid tax periods, failing which the case was to further proceed for cancellation of registration.

4. The registered person, submitted in this office letter No.Nil dated 10.01.2025, wherein they submitted that due to some unforeseen circumstances they were unable to file SST returns for the above mentioned tax periods. Furthermore, they have deposited penalty amount of Rs.40,000/- vide CPR No. S1-20250109-0105-1226965 dated 09.01.2025 and requested this office for revocation of suspension and the same was forwarded to Commissioner (Hyderabad), SRB on 13.01.2025.

5. The registered person assured this office that he will deposit all SST liabilities and he will e-file all SST returns in future. In view of the foregoing, the approval for the revocation was sought from the Commissioner SRB Hyderabad in the light of the SRB Notification No.SRB-3-4/27/2023 dated 08.06.2023 and the same was granted. Accordingly, undersigned was directed in terms of notification No.SRB-3-4/27/2023 dated 08.06.2023 for revocation of the registration.

6. Therefore, taking a lenient view and for purpose of carrying on their business activity and also subsequent remedial actions to be taken by the registered person, I hereby order to revoke the suspension of Sindh sales tax registration No. S2834687-4 of M/s. GMS Builders & Developers provisionally, subject to fulfil the following conditions and limitations:

- i. *The registered person shall be responsible to deposit due Sindh sales tax amount into the Sindh Government's head of account "B-02384---Sindh Sales Tax on Services" along with penalties and default surcharge;*
- ii. *The registered person shall e-file true and correct Sindh sales tax return(s), and also e-file their pending returns within ten days of issuance of this Order.*

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

(Humera Shakeel)
Assistant Commissioner (Unit-34)

M/s. GMS Builders & Developers,
D-25 Phase I, Hashimabad Society, Makli, Thatta
SNTN:2834687-4

A Copy is forwarded for information and necessary action to:

1. Commissioner-Hyderabad, SRB
2. Manager Call Center, Karachi SRB
3. Deputy Commissioner (IT), SRB, for placing it on SRB website

(Humera Shakeel)
Assistant Commissioner (Unit-34)

