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No.SRB\_COM\_V/De-Regist/2024-25/541156

**SINDH REVENUE BOARD  
GOVERNMENT OF SINDH**

2<sup>nd</sup> Floor, Shaheen Complex, Karachi.

**Dated : 24<sup>th</sup> January, 2025**

### ORDER SHEET

- (i) Name and NTN of the Applicant: Mr. MUHAMMAD MUSTAFA (NTN: 5203965-3)
- (ii) Address of the Applicant: Office No. 216, Hussain Trade Centre, New Challi, New Challi Road, Karachi.
- (iii) Registration Category: Commission Agents (tariff heading 9819.1300)

### ORDER OF DE-REGISTRATION OF MR MUHAMMAD MUSTAFA

Mr. Muhammad Mustafa hereinafter "registered person") having SNTN: 5203965-3 is registered with Sindh Revenue Board under the category of Commission Agents (tariff heading 9819.1300) of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 since 03.12.2019.

02. The registered person requested for de-registration with Sindh Revenue Board. The registered person submitted the following documents:

- Affidavit
- 181 (Registration form)
- SSTW-02
- Copy of Bank Statements
- Account maintenance/closure certificate
- Income Tax returns
- Utility Bills

03. The registered person submitted that they have closed down the business and filing nil sales tax return every month. Furthermore, physical survey was conducted by this office, in which it was found that the registered person has no physical presence on their respective business address.

04. However, after the verification and scrutiny of the income tax certificate, bank statements (provided by registered person of HBL and provided by Meezan Bank), and all the other documents submitted by the registered person shows that there is no any evidence found of involvement in business activity of Commission Agent, hence; no any taxable service activity has been detected as per record available.

05. Considering aforesaid facts and perusal of the record available with this office, it appears that the registered person is not engaged in providing any taxable services, as categorically declared by the registered person.

06. In view of above, I hereby Order under section 25A of the Sindh Sales Tax on Services Act, 2011 to De-register Mr. Muhammad Mustafa (NTN: 5203965-3). However, this Order does not absolve Mr. Muhammad Mustafa (NTN: 5203965-3) from any liability and payment under Sindh Sales tax on services, if involved in providing or rendering taxable services mentioned in Second Schedule to the Sindh Sales Tax on Services Act,2011.

07. This order contains two (02) pages, each bearing my seal and initials.

Through Courier Service,  
**MR. MUHAMMAD MUSTAFA**  
Office No. 216, Hussain Trade Centre, New  
Challi, New Challi Road, Karachi.  
SNTN:5203965-3

  
**(MUHAMMAD SHOAIB IQBAL)**

Deputy Commissioner -30

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Copy for information & necessary action to:

1. PS to Member (Operations-II), SRB Karachi.
2. The Commissioner-V, SRB Karachi.
3. Deputy Commissioner (IT) SRB Karachi, for necessary action.
4. The Chief Manager PRAL, SRB Karachi, for necessary action.
5. Manager Call Centre, SRB Karachi, for necessary action.
6. Mr. Wajahat-ullah-Qureshi, AC (Registration/De-registration) SRB, Karachi.
7. SRB's Master file register, SRB Karachi.

  
**(MUHAMMAD SHOAIB IQBAL)**

Deputy Commissioner-30

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