



No. SRB-COM-IV/KHI/AC-3/2024-25/S27940  
**GOVERNMENT OF SINDH**  
**SINDH REVENUE BOARD**  
Commissionerate – IV  
Shaheen Complex, 2<sup>nd</sup> Floor, Karachi  
Dated: 31<sup>st</sup> December, 2024

### ORDER FOR PROVISIONAL REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Arham Associates (Previously Aaqib Builders) (SNTN: 1345687-3)
Address:	Office No. 7, 4 <sup>th</sup> Floor, Plot # 48-C, Bukhari Commercial Lane-13, Phase-VI DHA, Karachi.
Date of Institution:	12 <sup>th</sup> August, 2024
Reason for Suspension	Short payment of Sindh Sales Tax for the tax periods from March 2022 to February 2024
Tax Periods:	March 2022 to February 2024

Whereas, M/s. Arham Associates (previously Aaqib Builders) are registered with Sindh Revenue Board having SNTN: 1345687-3, 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 their tax profile revealed that they have failed to deposit their due SST liability amounting to **Rs. 28,785,091/-** for the tax periods from **March, 2022 to February, 2024** as required under section 17 of the Act, 2011 and rules made thereunder.

3. Accordingly, order of suspension of the registration bearing reference No. SRB-COM-IV/UNIT-03/2024/441960 dated **12<sup>th</sup> August, 2024** 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 Arham Associates was suspended for violation of aforesaid provision of the law.

4. Vide their letter dated 10-12-2024, the registered person submitted that according to their reconciliation, the due SST liability payable on the registered person’s part amounts to Rs.2,129,026/- only instead of Rs.28,785,091/-. Accordingly, they have agreed to pay their due liability in two equal installments. Therefore, the registered person has paid Rs.1,000,000/- vide CPR No.S12024120501051116904 dated 05-12-2024 and has also submitted postdated cheque no.65510983 dated 15-01-2025 amounting to Rs.1,100,000/-. Furthermore, in order to reconcile and justify their due SST liability, the registered person has provided their clarification letter dated 27-09-2024 issued to M/s State Bank of Pakistan wherein they have asked State Bank to provide the true & correct data so that they could be able reconcile with SRB. Furthermore, department is also pursuing the State Bank to provide the detailed information of the registered person. In view of the above, the registered person has requested for the revocation of suspension against them.

5. I have carefully examined the record available to this office 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 neither can e-file the return nor can generate the PSID. Since M/s Arham Associates has also deposited Rs.1,000,000/-

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and also submitted postdated cheque amounting to Rs.1,100,000/- that will be cleared on 15-01-2025, therefore, 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 on condition that the registered person will reconcile the aforementioned liability (Rs.28 million) within 30days of issuance of this order, in case of failure, the registered person will be served with show-cause notice without any further notice.

6. Registered person is also advised in his own interest to immediately e-file true & correct monthly Sindh Sales Tax Returns and deposit the Sindh Sales Tax 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 after reconciliation within 30days of this order, failing which necessary action including show cause notice will be served as per law. Please note that the returns filed by the registered person will be subjected to assessment under the relevant provisions of the Act-2011.

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

(Mehrab Khan)

Assistant Commissioner (Unit-03 & 3A)

**M/s. Arham Associates**

(SNTN: 1345687)

Office No. 7, 4th Floor, Plot # 48-C

Bukhari Commercial Lane-13, Phase-VI

Defence Housing Authority Karachi.

**Copy for Information to:**

1. The Senior Member (Operations), Sindh Revenue Board, Karachi.
2. The Commissioner-IV, Sindh Revenue Board, Karachi.
3. The Project Manager, PRAL, Sindh Revenue Board, Karachi.
4. Deputy Commissioner (I.T), Sindh Revenue Board, for placing it on SRB website.
5. Manager Call Centre, Sindh Revenue Board, Karachi.
6. Deputy Commissioner (Unit-03 & 3A), Sindh Revenue Board, Karachi.

(Mehrab Khan)

Assistant Commissioner (Unit-03 & 3A)

