



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate-III
12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated 10th March, 2018

M/s. Zamin Security Services (Pvt.) Limited,
22-C, Mezzanine Floor, Badar Commercial,
Street-02, Phase-V, Ext. Karachi.
Mobile: 0301-4259514.

SUSPENSION OF REGISTRATION

Whereas, **M/s. Zamin Security Services (Pvt.) Limited**, is registered with SRB having SNTN: 2278665-1, for providing or rendering the taxable services classified under tariff heading 9818.1000 of the 2nd Schedule of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred as the “**Act, 2011**”). The registered person is required to comply with the provisions of section 2(78), 3, 8, 9, 17 & 30 of the Act, 2011 read with SRB Notification No. SRB-3-4/6/2013 dated 18.06.2013 & SRB Notification No. SRB-3-4/8/2013 dated 01.07.2013 and rule 12, 13, 14 & 42D of the Sindh Sales Tax on Services Rule, 2011 (hereinafter referred to as the “**Rules, 2011**”).

02. However, the SRB profile reveals that the registered person has failed to comply with the obligations of the said provisions of the Act, 2011. Therefore, it has been observed that, the registration of the registered person needs to be suspended under section 25(1)(a)(ii) of the Act, 2011. The relevant provision for the sake of clarity is reproduced as under:

*“(a) the Board or any officer of the SRB, authorized by the Board in this behalf, may suspend the registration of a person if it believes that the person---
(ii) failed to comply with its obligations under this Act;”*

03. In addition to the above provision, the rule 10 of the Rules, 2011 also provides that “where a registered person commits any act of fraud or deliberate and intentional non-payment, short payment or evasion of tax or non-filing of returns for four consecutive tax periods, the Board or an officer of SRB authorized by the Board in this behalf may without prejudice to any other action under the law for the time being in force, suspend the registration of such person”.

04. In view of the above, the registered person has failed to:

- *make the payment of Sindh sales tax on services as required under section 9 and section 17 of the Act, 2011, read with rule 14 & 42D of the Rules, 2011 from the*

