



NO. SRB-COM-I/Unit-3/2018/2534

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Commissionerate – I  
Shaheen Complex, 12<sup>th</sup> Floor, Karachi.  
Dated: 21<sup>st</sup> April, 2018

To,  
**M/s. Spud Energy Pty Limited,**  
House 5, Street 34, F-8/1, Islamabad,  
Islamabad, Capital Territory  
SNTN: S2725780-7

Subject: **NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. SPUD ENERGY PTY LIMITED (SNTN: S2725780-7).**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (hereinafter "Act, 2011") provides that registration of a registered person can be suspended where registered person "has failed to comply with its obligations under this Act". Rule 10 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter "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, 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.

2. Whereas, scrutiny of your tax profile reveals that you have failed:

- to make the payment of Sindh sales tax on services withheld by you; as declared by your service providers in their monthly SST Returns, in manner as prescribed in section 9 and Section 17 of the Act, 2011 read with rule 14 of the Rules, 2011 to the value of **Rs. 4,029,460/-**, pertaining to the tax periods **October 2013 to February 2018**. The person has also failed to comply with section 13 of the Act, 2011 read with the relevant provision of The Sindh sales tax special procedure (Withholding) Rules 2014,
- to e-file true and correct Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12 of the Rules, 2011, in the time limitation and the manner as prescribed under rule 13 of the Rules, 2011, for the tax period **October 2013 to February 2018**;

3. Now, this notice is being issued to you under section 25 of the Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Rules, 2011 to the effect that your registration is hereby suspended with immediate effect. However, your suspension shall be revoked if you take following remedial actions by **28<sup>th</sup> April 2018**;

Sindh Revenue Board, 12<sup>th</sup> Floor, Shaheen Complex Building, M.R. Kiyani Road, Karachi  
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