

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**Commissionerate – IV  
Shaheen Complex, 9<sup>th</sup> Floor, Karachi.  
Dated: 16<sup>th</sup> May, 2018**M/s. Al-Khalid Agencies For Waste Management**Head office A/521 Block 'D',  
North Nazimabad-74400  
Karachi.  
SNTN: S2141300-2**NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. AL- KHALID AGENCIES FOR WASTE MANAGEMENT (SNTN: S2141300-2).**

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.

02. Whereas, scrutiny of withholding CPR statement of M/s. **Sindh Solid Waste Management Board** reveals that M/s. Al-Khalid Agencies for Waste Management, have provided taxable services of "Janitorial Services" involving Sindh Sales Tax amounting to **Rs.1,772,236/-**. Detailed breakup is given below in Table -I:

Table-I

Amount in Rupees

Buyer's NTN	Buyer's Name	Tax Period	Value Of Service	SST Involved	SST Withheld	SST Payable
09030708-0	Sindh Solid Waste Management Board	Jan, 2018	3,082,700	308,270	61,654	246,616
09030708-0	Sindh Solid Waste Management Board	March, 2018	19,070,250	1,907,025	381,405	1,525,620
<b>TOTAL</b>			<b>22,152,950</b>	<b>2,215,295</b>	<b>443,059</b>	<b>1,772,236</b>

03. In the view above it is clear that you have declared wrong and false SST returns which exclusively comes under the ambit of tax fraud defined in section 2(94)(c) of the Act, 2011 pertaining to the said tax periods, now you are required to **revise your SST return** and immediately pay/deposit the Sindh sales tax amounting **Rs.1,772, 236/-**

