



NO. SRB-COM-I/Unit-3/2018/2706

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate – I
Shaheen Complex, 12th Floor, Karachi.
Dated: 11th June, 2018

To,
M/s. ABA Enterprises,
SNTN: S4135942-9
Office No 113, Phase-1,
Gulshen Hadeed, Gulshan e Hadeed,
Karachi

Subject: **NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. ABA ENTERPRISES (SNTN: S4135942-9).**

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:

- i. To file true and correct Sindh Sales tax returns (Form SST-03) by mean of adjusting/ claiming inadmissible input tax of **Rs. 8,304,731/-** under section Section 15 and 15A of the Act, 2011, read with Rule, 22 and 22A and 42B thereof, by way of adjusting/claiming inadmissible input tax on purchase of goods or services used or consumed in a service liable to sales tax at *ad valorem* rate lesser than thirteen *percent* or at specific rate at fixed rate or at such other rates not based on value; pertaining to the tax periods from **June 2016 to April 2018**.
- ii. 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 **June 2016 to April 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 **19th June, 2018;**

