



Mr Qadir Dad Khan,  
M/s. Azad Goods Carriage Company,  
SNTN: S1537330  
Room No.108,1<sup>ST</sup> Floor,  
11-A, Block 6,  
Progressive Square,  
Shahra-e-Faisal, Karachi.

**SUBJECT: NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. AZAD GOODS  
CARRIAGE COMPANY (SNTN: 1537330)**

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services 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 also provides that where a registered person commits any act of fraud or deliberate and intentional non-payment, short payment or evasion of tax of 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.

2. Whereas, scrutiny of tax profile of M/s. Azad Goods Carriage reveals that they have got registration with SRB as on 14<sup>th</sup> July, 2014, but have failed:

- to make the payment of Sindh sales tax of Rs.6,307,7928/- which they have collected from M/s. Fauji Fertilizer Bin Qasim Ltd and M/s. Pakistan Petroleum Ltd on account of invoices pertaining to the tax periods May, 2016 to September, 2016, enclosed with this Order, which was required to be paid under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011, read with rule 14 of the Sindh Sales Tax on Services Rules, 2011,;
- to e-file correct and true Sindh sales tax return (Form SST-03) during the tax periods from October, 2014 upto February, 2016 as required under section 30 of the Sindh Sales Tax on Services Act, 2011 (Act-2011) read with rule 12 of the Sindh Sales Tax on Services Rules, 2011(Rules-2011);

3. Non-payment of SST within the time and manner prescribed under the law is contravention of aforesaid provisions of the Act-2011 and the rules made thereunder. Record available shows that M/s. Azad Goods Carriage Company have received SST of Rs.7,300,009/- (Rs.424,478/- from Fauji Fertilizers Ltd, Rs.171,019/- from FF Bin Qasim & Rs.6,704,512/- from PPL) on account of services amounting to Rs.517,233,067/- provided during July, 2014 upto June, 2018, by them, but have deposited only SST of Rs..992,211/- with SRB and failed to pay the remaining SST of Rs.6,307,798. M/s. Azad Goods Carriage Company were advised vide SRB's letters dated 15-8-2018, 27-8-2018 & email dated 20-8-2018, to deposit immediately the above mentioned short paid amount of Rs.6,307,798/- along with default surcharge as required under section 44 of the Sindh Sales Tax on Services Act, 2011. However, they failed to make compliance except a reply dated 19-9-2018 has been received via email wherein they have provided the evidences of payments of Rs.992,211/- which have already been considered by this office and excluded from the amount collected by them from their clients.

