



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate-III
12th Floor Shaheen Complex,
M.R Kiyani Road, Karachi
Dated 22nd September, 2018

To,
**M/s LIVE METAL AND COMMODITIES PVT
LIMITED**
NTN # 4381676
904 QM HOUSE 9TH FLOOR I.I CHUNDRIGAR
ROAD ELLENDER ROAD, KARACHI

Subject: SUSPENSION OF REGISTRATION

Whereas, the above person is registered with SRB for providing or rendering the taxable services classified under tariff heading 9819.1000 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 and rule 12, 13 and 14 of the Sindh Sales Tax on Services Rule, 2011 (hereinafter referred to as the “**Rules, 2011**”).

02. However, SRB profile reveals that the registered person has failed to comply with the above said provisions of the Act, 2011. Therefore, the registration of the registered person needs to be suspended under section 25(1)(a)(ii) of the Act, 2011. The provision 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 provisions, rule 10 of the Sindh Sales Tax on Services Rules, 2011 states “*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. Therefore, in the light of above for non-filing of Sindh sales tax return within the prescribed time limit and within the manner prescribed by the law, I hereby suspend your SRB registration with **immediate effect** exercising the powers conferred under section 25(1)(a)(ii) of the Act, 2011 read with SRB Circular No.02 of 2013 dated: 08-02-2013 and rule 10 of the Rules, 2011. However, your suspension shall be revoked, if you take the following remedial actions;

