

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD****Commissionerate-II**

Karachi, dated October 1, 2018

THE PRINCIPAL OFFICER  
M/S LAHORE NAULAKHA  
TRANSPORT SERVICES  
SNTN: S7555781  
PLOT NO. KS-2735,GULBAI  
S.I.T.E,NEAR: PAF MASROOR  
BASE, KARACHI

1-10-18

**SUBJECT: NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. LAHORE  
NAULAKHA TRANSPORT SERVICES (SNTN: 7555781)**

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 your tax profile reveals that M/s. Lahore Naulakha Transport Services (LNTS) have failed:

- to make the payment of Sindh sales tax on services as required 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, pertaining to the tax periods **December 2017 to August 2018;**
- to e-file the Sindh sales tax return (Form SST-03) 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), in the time limitation and the manner as prescribed under rule 13 of the Rules-2011, for the tax periods **November 2017 to August 2018;**

3. Non-payment of SST and non-filing of SST returns within the time and manner prescribed under the law is contravention of aforesaid provisions of the Act-2011 and the rules made thereunder. Record of SRB Registered Persons show that they have acquired taxable services of Rs.79,307,361/- (including SST of Rs.10,016,871/-) from LNTS during Dec-2017 to Aug-2018, however, LNTS failed to pay the SST into the Sindh Government head of account despite the fact that LNTS have collected SST of Rs.8,243,466/- out of aforesaid SST of Rs.10,016,871. Moreover, they have failed to file monthly Sindh sales tax returns since the date of their registration with SRB. This is serious violation of aforesaid provisions of the Act-2011 and the rules made thereunder.

4. Now, this notice is being issued to you under section 25 of the Sindh Sales Tax on Services Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Sindh Sales Tax on Services Rules, 2011 to the effect that M/s. Lahore Naulakha Transport Services (LNTS) registration is hereby

