



NO.SRB-COM-II/AC-03/COB/2018-19/2973

SINDH REVENUE BOARD

GOVERNMENT OF SINDH

Karachi, Dated 25th January, 2019.

Assistant Commissioner - 3

M/s. Makkays,
SNTN: S0657048-8
Block 14, Civic Centre, G-6 Markaz,
Melody Market, Islamabad
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0300 9720561

Confidential

Subject: NOTICE FOR SUSPENSION OF REGISTRATION OF M/S. MAKKAYS (SNTN: S0657048-8).

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:
- 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, to the value of **Rs. 14,025,694/-** pertaining to the tax periods **September 2011 to November 2018**. The person has also failed to comply with section 9 and section 17 of the Act, 2011 read with the relevant provisions of the Rules, 2011;
 - 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 **September 2011 to November 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 **1st February, 2019**:

- to discharge all your sales tax liability along with default surcharge under section 44 of the Act, 2011 and deposit the same in the Government of Sindh head of account B-02384.
- to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the said tax periods.

4. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before **1st February, 2019**, your case shall further be proceeded for cancellation of your registration with SRB.



