



NO.SRB-COM-HYD/AC-II/UNIT-34/Rest: Order/2020-21/662

Dated: March 12, 2021

ORDER FOR WITHDRAWAL OF SUSPENSION

Name & NTN of the Person Suspended	M/s Malik Naveed Construction Company (NTN: 4206449-0)
Address	Flat No. 18, Jazaib.Heights-II, Alamdar Chowk, Qasimabad, Hyderabad.
Date of Institution	12-03-2021
Brief Description	Non-compliance of the provisions of section 30 of SST Act, 2011 and rules made thereunder

BRIEF FACTS OF THE CASE:

M/s Malik Naveed Construction Company, holding NTN: 4206449-0, are registered for Sindh sales tax on services under the service category of "Construction Services" (tariff heading 9824.0000)". The persons registered for Sindh Sales Tax on Services under section 24, 24A or 24B are required to e-file true and correct monthly sales tax returns under section 30 of the Sindh Sales Tax on Services Act, 2011 (hereinafter "the Act, 2011") read with rule 13 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter "the Rules, 2011"), for the tax period by the 18th day of the month following the tax period to which it relates. Moreover, the person is also required to deposit due SST amount payable on rendering or providing taxable services in Sindh province in terms of section 3, 4, 5, 8, 9 and 17 of the Act, 2011 read with rule 14 of the Rules, 2011.

2. Scrutiny of the online record of SRB showed that the aforesaid person did not e-file monthly sales tax return for the tax period Apr-17, May-17, Aug-17, Sep-17, Feb-18, May-18, Aug-18, Feb-19, Aug-19 to Jan-20, which is in violation of section 30 of the Act, 2011 and rules made thereunder.

3. Accordingly, this office letter vide NO.SRB-COM(HYD)/AC-I/UNIT-34/SUSPENSION/2019-20/3130 dated 04-03-2020 was shared with the request to place their SRB registration under suspension in terms of Section 25(1)(a)(ii) of the Act, 2011 and the Rules made thereunder.

4. The registered person appeared in SRB office. He submitted a letter in writing dated 10.03.2021. He admitted his default on e-filing monthly sales tax returns. The said person realized the mistake and committed to e-filing all sales tax returns as required under section 30 of the Act, 2011. In this regard, the said person deposited an amount of Rs.20,000/- towards penalty, vide CPR No. S1-20210310-0014-1300454 dated 10-03-2021, for non-filing of monthly sales tax returns. He further assured that he would not repeat his default in future and that he will also clear all liabilities without fail.

5. In view of above, the SRB registration of M/s Malik Naveed Construction Company holding NTN: 4206449-0, is hereby restored with immediate effect, so that the taxpayer may be able to e-file

his due Sindh sales tax returns and pay the due amount of Sindh sales tax in the normal course henceforth.

6. M/s Malik Naveed Construction Company are required to immediately e-file their monthly sales tax returns for the aforesaid tax period after restoration of their suspended registration. He is also required to clear all his arrears of penalty & taxes within 15 days from this order.

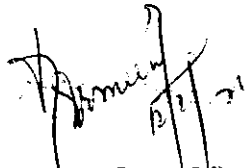
7. This order contains two (02) pages, each bears my official seal and initial.

(Narmeen Qureshi)
Assistant Commissioner

Mr. Shaiq Jaffri,
Project Manager-PRAL,
Sindh Revenue Board,
Karachi.

Copy for kind information and necessary action to:-

- i) Commissioner-Hyderabad, SRB.
- ii) Deputy Commissioner (IT), SRB, for placing it on SRB website
- iii) M/s Malik Naveed Construction Company, Flat No. 18, Jazaib Heights-II, Alamdar Chowk, Qasimabad, Hyderabad..


(Narmeen Qureshi)
Assistant Commissioner