



NO. AC/CA/COM-II/SRB/2015/0582

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

KARACHI, DATED THE 25<sup>TH</sup> MARCH, 2015

**A & S Enterprises**

(SNTN-S02577943-5),

Office no. 14, First Floor, Al -Rehman Avenue, 15 Timber Pond, Keamari, Karachi

**SUBJECT: NOTICE FOR SUSPENSION OF REGISTRATION OF M/s. A & S Enterprises (SNTN-02577943-5).**

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, 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 processed 1436 GD's in Sindh during July-2011 to December-2013, and have thus provided the taxable services of Custom Agent in province of Sindh. But have failed to:

- to make the payment of Sindh sales tax on services as required under section 3, 5, 8, 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 September-2011 to March-2013;
- 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 from September-2011 to October-2014;

3. Thus you have violated section 2(71), 3, 5, , 8, 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011, and rule 14 and 12 of the Sindh Sales Tax on Services Rules, 2011, and have thus failed to comply with your obligation under this act.

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 your registration is hereby suspended with immediate effect. However, your suspension shall be revoked if you take following remedial actions by 3<sup>rd</sup> April, 2015;

- To discharge all your sales tax liability for aforementioned tax periods 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 tax periods from July-2011 to March-2015.

5. In case of non-satisfactory response or failure to take remedial measures as suggested above on or before 03-04-2015, your case shall be further processed for cancellation of your registration with SRB.

6. This notice and suspension of registration are without prejudice to the penal action, prosecution action and recovery action as may be taken against M/s A & S Enterprises in accordance with the provisions of the Act or the Rules.

*Kaleem*

**Kaleemullah Siddiqui**  
Assistant Commissioner

**C.c to;**

1. Member Taxation, Sindh Revenue Board, Karachi
2. Chief Collector Customs (Enforcement South), Custom House, Karachi.
3. Chief Collector Customs (Preventive South), Custom House, Karachi.
4. Chief Commissioner LTU, PIC Towers, Moulvi Tamizuddin Road, Karachi.
5. **The Collector, MCC Appraisement East, Custom House, Karachi, with the request to enforce suspension of M/s A & S Enterprises having SNTN#-S02577943-5 and CHAL#2365 in WEBOC System.**
6. Chief Commissioner, RTO-I/II/III KARACHI, Income Tax House, 6th Floor, Income Tax Building, Sharah-e-Kamal Ata Turk, Karachi.
7. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad.
8. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
9. Director WEBOC, 11<sup>th</sup> Floor, Custom House, Karachi.
10. Senior Manager PRAL, 9<sup>th</sup> Floor, Custom House, Karachi.
11. The Commissioner-I, Sindh Revenue Board, Karachi.
12. The Commissioner-II, Sindh Revenue Board, Karachi.
13. Head of IT, SRB, for placing it on SRB website.
14. C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
15. All Assistant Commissioners, SRB.
16. Mr. Shaiq Jafri, Project Manager, PRAL in SRB.
17. Mr. Javed Akhtar, Manager Call Centre, SRB.
18. D.C (Audit), SRB.

*Kaleem*

**Kaleemullah Siddiqui**  
Assistant Commissioner