



**ORDER FOR REVOCATION OF SUSPENSION**

Name, Mr. Sajid Hafeez  
Business Name & M/s Nizamani & Co  
NTN 1247326-0  
Address Ward No. 2, Nizamani Para, Matli  
Date of Institution & 27.10.2018  
Brief Description Non-compliance of the provisions of section 9, 17, and 30 of SST Act, 2011, and rules made thereunder.  
Tax Periods December-2016 to October-2018

**Brief facts of the Case:**

M/s Nizamani & Co, having NTN: 1247326-0, are registered for Sindh sales tax on services under the service category of "construction services", as classified under tariff heading 9824.0000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011. And, 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 u/s 30 of Act, 2011 read with rule 13 of the SST rules, 2011, for the tax period by the 18th day of the following month the tax period which it belongs to. 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 read with rule 14 of SST rules, 2011.

2. Scrutiny of the online record of SRB shows that the person has not deposited SST Rs.2,113,136/-, since its registration, which is in violation of section 9 & 17 of Act, 2011 read with rule 14 of Act, 2011. Accordingly he has not e-filed true and correct monthly SST returns which are in violation of section 30 SST Act, 2011 and rules made thereunder.

3. Accordingly, a notice bearing No. SRB-Com-II/AC-3/Cons/ 2018-19/2005, dated 27.10.2018 was served upon the registered person u/s 25 of SST Act, 2011, read with circular No. 02 of 2013 and rule 10 of SST Act, 2011, whereby the registration of M/s Nizamani & Co was suspended for violation of above mentioned statutory provisions of SST Act, 2011. Moreover, he was required to comply with relevant provisions of SST Act, 2011 and rules made thereunder by making payment of due SST amounts and e-filing of SST returns by 02.11.2018, failing which the case was to further proceed for cancellation of registration.

4. In reply the registered person appeared for hearing on 05.11.2018. He submitted a reply in writing. He stated that due to wrong filing of monthly sales tax statement for the various tax periods by his employer; M/s United Energy Pakistan SST amounts are appearing payable against him. Moreover, most of the payments of M/s Rajput Enterprises, have been reflected against his name which is basically due to erroneously filing of M/s United Energy Pakistan. He also submitted a cheque of Rs.400,000/-, bearing No. 10147336, dated 05.11.2018, for payment of SST amount for the services provided or rendered to M/s UEP. He further stated that he would recheck all the payable amounts against invoices issued to UEP and would reconcile the record and will deposit due SST amount in Sindh Government's head of account B02384. He will also e-file or revise monthly sales tax returns for the tax periods as required. He further committed to clear all liabilities in due course of time, with the request that his registration status may be reinstated so that

