



NO.SRB-COM-III/AC-Unit-12/S.B/Attajir/2018/111348

ORDER FOR REVOCATION OF SUSPENSION

Name & SNTN of Suspended Person:	M/s. Attajir- us- Saleh (SNTN-4023226-3).
Address:	A-18, Sohny Chalet, Scheme-33, Gulzar-e- Hijri Karachi.
Date of Institution:	01-10-2018.
Reason for Suspension:	Non-compliance of the provisions of section 9, 17 & 30 of the Sindh Sales Tax on Services Act, 2011 and rules 12, 13 & 30 of Sindh Sales Tax on Services Rules, 2011.
Tax Periods:	December, 2017 to August, 2018

BRIEF FACTS OF THE CASE:

M/s. Attajir- us- Saleh are registered with Sindh Revenue Board ('SRB') having SNTN: 4023226-3, for providing or rendering the taxable services classified under tariff heading 9813.3000 of the 2nd Schedule of the Sindh Sales Tax on Services Act, 2011 (hereinafter the "Act, 2011"). The registered person are required to comply with the provisions of section 3, 8, 9, 17 & 30 of the Act, 2011 read with rule 12, 13, 14 & 30 of the Sindh Sales Tax on Services Rule, 2011 (hereinafter the "Rules, 2011").

02. During the scrutiny of tax profile of the registered person, the following discrepancies were found:

- Failed to e-file the **true & correct** Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12, 13 & 30 of the Rules, 2011 for the tax periods December, 2017 to August, 2018;
- The registered person has provided services in respect of leasing, operation and maintenance in accordance with rule 30 of the Rules, 2011 during the tax periods December, 2017 to August, 2018; however, has failed to deposit Sindh Sales Tax for the aforesaid periods.

03. Accordingly, notice for suspension of registration bearing No. SRB-COM-III/AC-12/2018/Attajir/111305 dated: 01-10-2018 was served upon the registered person under section 25(1)(a)(ii) of the Act, 2011 read with SRB Circular No.02 of 2013 dated: 08-02-2013 and rule 10 of the Rules, 2011. Whereby, the SRB registration of the M/s. Attajir- us- Saleh was suspended on account of violation of the aforesaid provisions of the law. The registered person was advised to take the remedial actions by 08-10-2018 for revocation of the instant suspension as failing to do so shall further lead to cancellation of registration.

04. On 29th October, 2018; the registered person appeared before the undersign and stated that they obtained their registration on 15-03-2018. They further stated that for the period of April, 2018 and May, 2018; they have filed the return in light of para 2(ii) of notification No.

