



NO.SRB-COM-III/AC-Unit-12/S.B/H.P/2018/111351

**ORDER FOR REVOCATION OF SUSPENSION**

Name & SNTN of Suspended Person:	M/s. H.P Byramji & Sons (SNTN-0276347-8).
Address:	162, M.A Jinnah Road, Near Denso Hall, B.K Trust Building, 1 <sup>st</sup> Floor, Karachi.
Date of Institution:	22-09-2018.
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 & 41.
Tax Periods:	May, 2018 to August, 2018.

**BRIEF FACTS OF THE CASE:**

M/s. H.P Byramji & Sons are registered with SRB having SNTN: 0276347-8, for providing or rendering the taxable services classified under tariff heading 9819.1000 of the 2<sup>nd</sup> 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 & 41 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 have been 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 & 41 of the Rules, 2011 for the tax periods **May, 2018 to August, 2018**;
- The registered person has provided services in respect of brokerage in accordance with rule 41 of the Rules, 2011 during the tax periods May, June, July and 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-11/2018/H.P/111293 dated: 22-09-2018 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. H.P Byramji & Sons was suspended on account of violation of the aforesaid provisions of the law. The registered person was advised to take the remedial actions by 01-10-2018 for revocation of the instant suspension as failing to do so shall further lead to cancellation of registration.



