

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD****Commissionerate-IV**

Hyderabad Division

Dated: 19.01.2019

**ORDER FOR WITHDRAWAL OF SUSPENSION**

Name & NTN of person suspended	<b>M/s Balouch Electric &amp; Refrigerator Services(NTN:1145049-5)</b>
Address	Nizamani Mohallah, Ward No. 02, Matli, Badin
Date of Institution&	25.10.2018
Brief Description	Non-compliance of the provisions of section 9, 17, and 30 of SST Act, 2011, and rules made thereunder.
Tax Periods	September 2017 to October 2018

**Brief facts of the Case:**

**M/s Balouch Electric & Refrigerator Services, having SNTN: 1145049-5,** are registered for Sindh sales tax on services under the service code, "9809.0000". 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 Rs3,367,597/-, since its registration, which is in violation of section 9 & 17 of Act, 2011 read with rule 14 of Act, 2011. 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/ 2018-19/1619, dated 25.10.2018 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 Balouch Electric & Refrigerator Services** 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 24.12.2018. He submitted a reply in writing. He stated that due to health related issues he could not 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 requested that he would deposit all his dues in the month of January 2019. The person also appeared for hearing on 19.01.2019. He submitted a pay order of Rs560,000/- dated 18.01.2019 and a cheque of Rs459,406/-, bearing No.00000033, for payment of SST amount for the services

Deputy Commissioner  
SINDH REVENUE BOARD  
Govt. of Sindh.

