

Dated 29th March, 2019

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s. Hamid Mukhtar & Co. (Pvt) Limited, SNTN- S1559465
Address:	407, 4th Floor, Beamont Plaza, Beamont Road, Karachi
Date of Institution:	15 th March, 2019
Reason for Suspension	Non-compliance of the provisions of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	2014-15, 2015-16 and 2016-17

Brief facts of the case are that M/s. Hamid Mukhtar & Co. (Pvt) Limited bearing SNTN No. S1559465 are registered with SRB as a service provider in respect of Surveyors services which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading 9819.5000.

2. Scrutiny of Financial Statements revealed that they failed to deposit the SST amount as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the 2011-Act") read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the 2011-Rules") and failed to e-file the SST returns as required under section 30 read with Rule 11, 12, 13 and 14 of the said Rules-2011 pertaining to the tax periods of 2014-15, 2015-16 and 2016-17.

3. Accordingly, notice bearing No. NO.SRB.COM-I/AC-16/Sur/HMC/2018/10123 dated 15th March, 2019 was served upon the registered person 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 whereby the registration of M/s. Hamid Mukhtar & Co. (Pvt) Limited was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was required to comply with the said provisions of the Act-2011 and the Rules made thereunder before 26-3-2019 failing to which the case shall be preceded for cancellation of registration.

4. On 18-3-2019, authorized representative of M/s. Hamid Mukhtar & Co. (Pvt) Limited namely M/s Yousaf Islam has appeared in the office of undersign for reconciliation of this matter in hand. Representatives of M/s Yousuf Islam have provided copy of invoices pertains to PRA and Sindh provinces. Further a province wise bifurcation is also provided. M/s Yousuf Islam agreed to pay amount of Rs.500,000 in terms Expenses amount which is not included in their Gross Sales. Further an amount of

