



NO. SRB-COM-III/Unit-07/2019/1554
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Commissionerate – III
Shaheen Complex, 12th Floor, Karachi
Dated: 21st June, 2019

**ORDER FOR RESTORATION OF SUSPENSION OF
M/S. S. IQBAL TRADING ESTABLISHMENT**

| | |
|---------------------------------|---|
| Name & NTN of Person Suspended: | M/s. S. IQBAL TRADING ESTABLISHMENT NTN: 2225884-1 |
| Address: | F-10/65 ASIF COLONY, MANGHOPIR ROAD, KARACHI. |
| Date of Institution: | 24th April, 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: | September-2017 to March-2019 |

Whereas, section 25(1)(a)(ii) of the Sindh Sales Tax on Services Act, 2011 (hereinafter "Act, 2011") provides that registration of a registered person can be suspended where registered person "has failed to comply with its obligations under this Act". Rule 10 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter "Rules, 2011") also provides that where a registered person commits any act of fraud or deliberate and intentional non-payment, short payment or evasion of tax or non-filing of returns for four consecutive tax period, the Board or an officer of SRB authorized by the Board in this behalf may, without prejudice to any other action under the law for the time being in force, suspend the registration of such person.

2. The SRB record shows that M/s S IQBAL TRADING ESTABLISHMENT are registered with SRB as "Custom Agent" having SNTN No. S2225884-1

3. Whereas, scrutiny of tax profile reveals that they failed:

- I. to make the payment of Sindh sales tax on services as declared by their services recipient in their monthly SST Return in manner as prescribed in section 9 and Section 17 of the Act, 2011 read with rule 14 of the Rules, 2011 for the tax period Sept-2011 to March-2013. The person has also failed to comply with the relevant provision of the Rules, 2011.
- II. to e-file true and correct Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12 of the Rules, 2011, in the time limitation and the manner as prescribed under rule 13 of the Rules, 2011, for the tax period September- 2017 to March-2019.

3. Accordingly, notice bearing NO. SRB-COM-III/Unit-7/2018-19/1381 dated 13th May, 2019 was served upon the registered person under section 25 of the Act, 2011 read with Circular No. 02 of 2013 and Rule 10 of the Rules, 2011 whereby the registration of M/s. S Iqbal Trading Establishment was suspended for the violation of aforesaid provisions of the law. Moreover, the registered person was required to comply with the said provision of the Act, 2011 and the rules

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made thereunder before 25th May, 2019 failing to which the case shall be proceeded for cancellation of registration.

4. On 22nd May, 2019, vide letter No. Nil Dated 24-05-2019 M/s S Iqbal Trading Establishment submitted the reason for non-compliance and will comply the provisions of Sindh Sales Tax on Services Act, 2011 and Rules made thereunder. The written reply is reproduced below:

محرمات جناب

میر شفقیت حسین شاہ
اسسٹنٹ کمشنر (7 آفس) -

جناب عالی! گزارش عمر میں یہ ہے کہ مجھے ایک نوٹس سوسل
پورا ہے آپ کے ادارے کی طرف سے ID Suspension کا جو کہ میرے لیے
ایک نئی چیز ہے میں ان تمام معاملات سے ناواقف/ لاعلم ہوں۔ جناب
والا ہے گزارش ہے کہ میرے (ID) میں ڈی بلاک کی جائے
میں وقت کوئی کام اس نام سے نہیں کر رہا نہ میں نے تیل حاصل نہیں کوئی
کے کیا ہے لیکن آئندہ کسی وقت میں میرا ارادہ ہے کہ میں اپنا کام کو دنیا
ن جناب والا اس وقت میں مالی بحالی میں کام لے رہی ہیں میرے
ہے اور میں گھر بلی طور پر ہی مشین پر مشین ہوں۔ لہذا میری اس
اب پر رسم کیا جائے میری غلطی کو معاف کیا جائے اور آئندہ اپنی
الٹی کو سدھارنے کا موقع دیا جائے اور میری ID کو (جم کروٹ سونے کے لئے لا بلاک
میں اپنی ڈیٹریں فائل کر سکیں۔

شکر گزار -

سر سرازوہین

0333-3224221

Sarfraz_Rafi@hotmail.com

(S. IQBAL TRADING) ESTABLISHMENT



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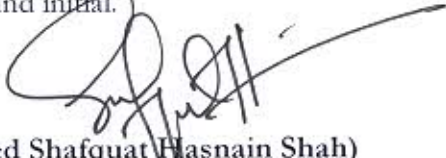
5. I have heard the M/s. S Iqbal trading Establishment and came to the conclusion that, as a matter of procedure, on suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID on its NTN. Since, M/s. S Iqbal Trading Establishment has violated the Section of 30 the Act, 2011 which attracts the penalty of under Sr No. 3 of the Table of section 43 of the Act, 2011. The justification provided by the taxpayers does not completely absolve him to fulfill its primary responsibility i.e. filing of monthly sales tax returns on time. Therefore, tax payers is required to make the payment of penalty amount as given in the table of section 43 of the Act, 2011 and he is advised to comply with the provision of the Act, 2011 in timely manner in future.

6. Taking a lenient view and for purpose of carrying on their business activity and subsequent remedial actions to be taken by the registered person, this office notice dated 13th May, 2019, the suspension of the registered person is hereby **revoked with immediate effect**. In case of failing to fulfilment of stated remedial actions, registration of taxpayer may be subject to suspension.

7. M/s. S. Iqbal Trading Establishment are further required to;

- i. e-file the tax returns within three days of issuance this notice, in the time and manner prescribed under the provisions of the Act, 2011 and rules made thereunder.

8. This order contains three (03) pages, each bearing my seal and initial.


(Sayed Shafquat Hasnain Shah)
Assistant Commissioner (Unit-07)

Copy for Information to:

- The Commissioner-III, Sindh Revenue Board, Karachi.
- Karachi Customs Agents Association, Head Office 2nd Floor, Burhani Terrace, Bohri Road, off Eduljee Dinshaw Road, Opp. Custom House, Karachi.
- The Collector, MCC Appraisalment (East), Custom House Karachi with the request to revoke suspension of M/s S. Iqbal Trading Establishment having NTN # 2225884 in the WEBOC system.
- Deputy Collector Licensing, Appraisalment (West), Custom House Karachi with the request to revoke suspension of M/s S. Iqbal Trading Establishment having NTN # 2225884 in the WEBOC system.
- The Project Manager, PRAL, Sindh Revenue Board, Karachi.
- ✓ Deputy Commissioner (IT), SRB, for placing it on SRB website.

