



NO. SRB-COM-III/Unit-07/2019/1576

**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Commissionerate – III
Shaheen Complex, 12th Floor, Karachi
Dated: 5th July, 2019

**ORDER FOR REVOCATION OF SUSPENSION OF
M/S. AL KHIZAR ENTERPRISE**

Name & NTN of Person Suspended:	M/s. AL KHIZAR ENTERPRISE NTN: 0287171-8
Address:	ROOM NO. 413, SUNNY PLAZA, HASRAT MOHANI ROAD, SOUTH SADDAR TOWN, KARACHI.
Date of Institution:	20 th June, 2019
Reason for Suspension	Non-compliance of the provisions of section 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	April-2018 to June-2018, Nov-2018 to April-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. Al Khizar Enterprise are registered with SRB as "Custom Agent" having SNTN No. S0287171-8

3. Whereas, scrutiny of tax profile reveals that they have failed 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 April-2018 to June-2018, Nov-2018 to April-2019.

3. Accordingly, notice bearing NO. SRB-COM-III/Unit-7/2018-19/1516 dated 20th June, 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. Al Khizar Enterprise 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 made thereunder before 28th June, 2019 failing to which the case shall be proceeded for cancellation of registration.

4. On 3rd July 2019, Mr. Nazar Muhammad Shamsy (Proprietor of M/s Al Khizar Enterprise) appeared before the undersigned and requested for restoration of suspension. He also submitted the reason for non-compliance and ensured compliance of the provisions of Sindh Sales Tax on Services

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