



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Commissionerate-V
Hyderabad Division
Dated: 15.11.2019

ORDER FOR WITHDRAWAL OF SUSPENSION

Name & NTN of person suspended	M/s Abdul Sattar Government Contractor (NTN: 2596648)
Address	H. No. D-106 Gulshan-E-Mehran Phase-Ii Qasimabad, Hyderabad.
Date of Institution&	16.05.2019
Brief Description	Non-compliance of the provisions of section 30 of SST Act, 2011, and rules made thereunder.

Brief facts of the Case:

M/s Abdul Sattar Government Contractor (NTN: 2596648), are registered for Sindh sales tax on services under the activity code, "9814.2000". 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 showed that the person did not e-file monthly SST returns for the tax period from May-2019 to September-2019, which was in violation of section 30 of SST Act, 2011 and rules made thereunder.

3. Accordingly, a notice 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 Abdul Sattar Government Contractor** 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 e-filing of SST returns, failing which the case was to further proceed for cancellation of registration.

4. The registered person appeared for hearing on 01.11.2019. He submitted a reply in writing. He stated that due to misunderstanding of statutory provisions of SST Act, 2011 he could not e-file monthly sales tax returns for tax period from May-2019 to September-2019 in a time and manners. Furthermore the order of suspension was passed on 28.10.2019 in a meanwhile he e-filed his monthly returns on 29.10.2019. He also stated that he did not provide or render any taxable services for which he was required to deposit any SST amount with the request that his registration status may be reinstated

